G R S IX 5]

*Previous references*

Ind 80-09
Sl 32-42
44-47
50-51.

*Later references*

1917.
( Mucl )

File No 119-16
Serial Nos 2 & 3

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos* 2 & 3

Part B for July 17

SUBJECT

The Presdt, Mul Council, Bangalore city, states that the leasing out of market collection in its entirety is not feasible, that the abolition of octroi duties is also not possible

No 354-5 B/17 7/17 to the Presdt, B city Mul Council & Comptroller

Records Sl 2.

13 8 17

G R S 11] 1916-17 2157

GENERAL AND REVENUE SECRETARIAT

( Mun )

NOTES

File No 119-16

FILE HEADING

Audit notes of the accounts of the Bangalore City Municipality

From

The President, Mun Council, Bangalore City.

No. Dated 8th Jany 1917 Received 12th Jany 1917

| Diary No 2157 | Enclos./report Spare Copies | Serial No 2, |
|---|---|---|

BRIEF ABSTRACT OF LETTER

Refg to GO. No 9432-5 of 28 5-1913 reports that effect has been given to certain Mun 80-09-48 suggestions in para 4 thereof, that the levying out-of-market collection in its entirety is not feasible, that the abolition of octroi duties is also not possible &c

NOTES AND ORDERS

| | |
|---|---|
| [illegible] days [illegible] after | No action appears necessary as the President has either adopted the suggestion or explained the possibility or otherwise of them. As usual this may be filed (or recorded in B) |
| Vide 101-15 & 58-16 S. 2 | AM 25/3/17 KP 30/3 |

NOTES—First Sheet

Serial No

3 Then see para 6 last sentence of Memo of 29 May 1913 —

4. Note bearing the inspd suggestions & action taken on each hundis April — Mark refer

30/3/17

5 ~~As draft dpd embodying points~~

For orders with a draft dpd observing the action taken & the suggestions made as directed in para 4.

Sanction under 5 days rule taken

Recd 2-7-17

29/6/17 (Nowell)

2/7/17

(2nd member) May be recorded 4/7/17

100 4-7-17

3 To the Presdt, B Cy Mil Council & Compr, No 354-5 of 17/7/17 — Records Sl 2 above

J 2157
B M 109]
Ind 119-16-2

OFFICE OF THE PRESIDENT,
MUNICIPAL COUNCIL,
BANGALORE CITY DATED 8-1-1917

FROM

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
*Honorary President, Municipal Council,*
*Bangalore City*

To

*The Secretary to the Government of*
*His Highness the Maharaja of Mysore,*
*~~Bangalore~~ Revenue Departments,*
*Bangalore*

SIR,

Adverting to Government Proceedings No 9432-5/M1 80-09-48 dated the 29th May 1913 reviewing the report of the Comptroller on the audit of the accounts of this Municipality from 1902-03 to 1908-09, I have the honor to state that effect has been given to suggestions Nos (i) (ii) and (vi) referred to in para 4 of the above The leasing out of the market collection in its entirety is not feasible The market collection work has since been placed on a satisfactory footing and is progressing well The abolition of octroi duties is also not possible unless a terminal tax is substituted This will be considered in due course

2 The Audit Report has been examined and the irregularities brought to light therein have been set right as far as practicable

3 I submit herewith, as directed, a copy of the said report noting therein seriatim against the several observations the action taken with regard to each of them

I have the honor to be,
Sir,
Your most obedient servant,
K P Puttanna Chetty

12 JAN 1917

GFB—2,000—20-11-1

1916-17

From The Honorary President
Municipal Council
Bangalore city

To The Secretary to the
Government of Mysore
Revenue Department
Bangalore

Dated 8th } January 917
Despatched 11th }

Received

General No
No

Enclosure No one report

Submitting a report called for in para 6 of Government order No. 9432-5 dated the 29th May 1913
Ml 80-09-48

G.R.S VI-71]

SUBJECT

*Diary No of letter replied to* 2157

**Section**

**File No**

**Serial No**

General and Revenue Secretariat

( W )

, *the* *191*

*Proceedings of the Government of His Highness the Maharaja of Mysore*

Date of issue 17/7/17

Signed by M B J Rosanadayan

*Read* — again,

Para 6 of G.O. No 9432-5 of Ml 80-09-48 of 29th May 1913 requesting the President, Mun Council, Bangalore City, to submit a report on each of the special audit reports of the City Municipality.

*May this be*

*i Printed?*

*ii treated as a standing order?*

*iii published in the Gazette English part?*

*iv translated?*

*v placed at the disposal of the press?*

*vi published in the Gazette Kannada part?*

~~Order~~ Thereon — ~~No.~~

Read also,

Letter without number of 8th Jany 1917 from the President Mun Council, Bangalore City

over

14/7/17

submitting with comments the special audit reports and reporting with reference to para 4 of the above order that (1) the terminating out of the market collection in its entirety is not feasible, and (2) the abolition of octroi is not possible unless a terminal tax is substituted.

Order thereon :— No. 3445-I-37 17.7.17 and 4-I-37

Recorded.

2. The following are the important improvements effected, —

(i) Separation of the cash and account branches of the Municipality.

(ii) Daily remittances of cash collected to the Bank of Mysore.

(iii) Collection of the special conservancy cess along with that of other assessed taxes.

(iv) Personal attendance of the

List of enclosures.

Copied by

Examined by

G R S 27]

**GENERAL AND REVENUE SECRETARIAT**

*(Continuation sheet draft form.)*

of the Health Officer at the time of disbursement of pay to the members of the Conservancy staff.

(v) Supervision of the collection of the market rates, fees &c & their management by a Committee called Market Committee

(vi) Collection of charges on account of excess water consumption by P W Deptt.

3 The following measures are reported to be in progress

(1) The general revision of assessed taxes which is expected to be brought into force from 1917-18

(2) Obtaining security from the municl employees dealing with cash &c

4 The following ~~proposals~~ matters are stated to be under consideration and final action taken or that may be ~~proposed~~ decided to be taken may be reported.

(1) Substitution of a justifiable tax for the Octroi

(2) The question of simplifying the trifoil bill system

(3) Amendment of forms in use in the Octroi Deptt

5. Govt however trust that as a result of reorganisation of the establishments under the Mun Council the tone of service has improved & the chances of the recurrence of the irregularities under notice have been minimised.

(Subject to approval)

Dpt 4/7.

Mg Reorder to Govt 2/7

To
The Secretary, Mun Council, Bangalore City
" Comptroller, Mysore Govt

29/6/17

# REPORTS ON THE SPECIAL AUDIT OF THE ACCOUNTS OF THE BANGALORE CITY MUNICIPALITY,

# WITH THE GOVERNMENT REVIEW THEREON . . . . .

5 6 6 6

$$\begin{array}{r} 50 \\ 12 \\ \hline 42 \end{array}$$

$$\begin{array}{r} 7 \\ 42 \\ \hline 30 \\ \hline \end{array}$$

30 39 48 60 69

*Proceedings of the Government of His Highness the Maharaja of Mysore,*

READ—

Letters Nos 7098 and 7099, dated the 11th May 1912, from the Comptroller submitting reports on the special audit of the accounts of the Bangalore City Municipality ordered in Government Proceedings No 2332-3—MI 80 09-2, dated the 9th September 1909

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No 9432-5—MI 80 09-48, DATED BANGALORE, 29TH MAY 1913

ORDER THEREON —The accounts of the Bangalore City Municipality up to the end of June 1903, were audited by Mr Kiernander The present audit covers a subsequent period of seven years up to the end of June 1909 It was conducted under the marginally noted heads of accounts

1 Conservancy cess accounts
2 Market accounts
3 Mohatarfa accounts
4 Public Works accounts
5 Octroi accounts
6 Excess water accounts
7 Cattle pound accounts
8 Animal and vehicle license accounts
9 Site value accounts
10 Miscellaneous accounts

2 The audit disclosed —

(i) that there were defalcations of Municipal revenue,

(ii) that the outstanding arrears were very heavy,

(iii) that the registers and accounts have not been properly maintained, and

(iv) that some of the registers and accounts have been missing

3 As regards defalcations, some of the defaulters have been prosecuted and convicted, some who were under trial have been acquitted or discharged and steps are being taken to bring the other offenders to justice Government regret to observe that the above irregularities were mainly due to want of supervision and control on the part of the executive officers of the Municipality

4 The improvements suggested to better the unsatisfactory condition of the Municipality are chiefly—

(i) appointments of a full-time President,

(ii) re organization of the office with a view to keep the cash and account branches distinct,

(iii) leasing out the market collection in its entirety,

(iv) farming of octroi revenue or its abolition,

(v) compilation of an office manual for the guidance of officials,

(vi) revision of forms and accounts

5 Effect has been given to suggestion (i) by the appointment of a non official whole time President for the Bangalore City Municipality The proposal to separate the cash and account branches is engaging the attention of Government The farming out of the collection of octroi revenue is opposed to the standing orders of the Government of India communicated in the late Chief Commissioner's Proceedings No 2637—MI 277, dated the 26th October 1877 As regards its abolition Government have already passed orders to the effect that if any Municipal Council is disposed to abolish octroi partially or entirely, it may do so after submitting definite proposals and obtaining sanction of Government The Comptroller is taking necessary action for including in the Municipal Account Code the suggestion of the audit officers with regard to the revision of forms

6 Excepting the reports relating to the conservancy cess and Market accounts which have been already forwarded to the President, a copy of each of the audit reports now received will be forwarded to the President who is requested to examine it in detail with a view to his noticing the irregularities and setting matters right, in consultation with the Municipal Council A report of the action taken with regard to each audit report with the result thereof should be submitted for the orders of Government as early as practicable

7 A copy of the audit report on the excess water accounts will be forwarded to the Chief Engineer for similar action being taken in the matter, as the collection of charges on account of excess water consumption now devolves on the Public Works Department A copy of the audit report on Public Work [illegible] will also be forwarded to him for necessary action

*Local Fund and Sanitary (Municipal), dated 29th May 1913*

8 It is finally observed that the delay in the audit of accounts was due to non-production of accounts and records by the Municipal staff For the same reason it is stated that the extent of defalcations could not be determined and detected The President is requested to examine the case thoroughly, detect loss of Municipal revenue by enquiries and other means and take steps for guarding against similar losses in future

K R SRINIVASIENGAR,
*Secy to Govt, Gen & Rev Depts.*

To—The Comptroller, Mysore Government
The President of the Municipal Council, Bangalore City.
The Chief Engineer of Mysore
The Comptroller, Public Works and Railway Accounts

Exd —c R.

*Letter No 7098—L A D 698, dated Bangalore, the 11th– 22nd May 1912, from J S Chakravarti, Esq, M A, F R A S, etc, Comptroller in Mysore, to C S Balasundaram Iyer, Esq, B A, Officiating Secretary to the Government of Mysore, General and Revenue Departments*

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With reference to Government Order No 2332 3—Ml 80 09 2, dated 9th September 1909, directing the special audit of the accounts of the Bangalore Municipality from 1902 3, I have the honor to forward for the information and orders of Government a copy of the final report embodying the result of the audit drawn up by Mr T Lakshminarasimha Rao, Officer in charge of the Audit, and to state that I have entered brief marginal remarks on the important points noticed in the report

2 In para 8 of his report, Mr Lakshminarasimha Rao has suggested the desirability of separating the cash and account branches of the Municipal Office, and in this connection I would observe that at my instance Government called for suitable proposals for the revision of the Municipal Office and that the Municipal Council's recommendations are under the consideration of Government

3 Mr Lakshminarasimha Rao has also suggested certain changes in the forms and registers now in use in the City Municipality, but all necessary modifications will of course, be included in the orders which Government may pass in finally sanctioning the Municipal Accounts Manual

4 My thanks are due to Mr Lakshminarasimha Rao for the way in which he has handled this Special Audit, and to the Special Audit Staff, for the good and honest work done by it

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# THE BANGALORE CITY MUNICIPALITY

## Report on the audit of the accounts for the seven years ended 30th June 1909

### General

The Government in their Order No 7620 1—Ml 164-08 5 of the 9th February 09 desired the Comptroller to depute one of his assistants, if possible, to look into the City Municipal accounts and suggest means of putting them right I was accordingly deputed by the Comptroller in March 1909 to study the system of accounts which was in operation and check them with a view to suggest improvements in the existing system, and the deputation was recognised by Government in their Order No 9363 4—Ml 164 08 8 of the 27th March 1909 After some correspondence regarding the inconvenience to which the clerical and executive staff of the Municipality would be put if the examination of the accounts commenced at once, the work was begun by me in the latter part of June 1909

2 An examination of some of the registers in the Cess Department of the Municipal Office was undertaken with the result that no sort of system or supervision was found to exist as regards collection and handling of money in the department, in as much as some remittances were observed to be less than actual collections, besides erasures, pencil entries, want of dates, delays in remittances, incorrect, unauthenticated and incomplete state of registers and accounts, missing receipts stated to have been delivered to parties before actual realization of dues and defalcations committed by cess collectors Hanumanthappa and Krupal Singh and cess clerk Abdul Latiff These defects were duly reported and a detailed audit suggested to Government in Comptroller's No 1225—R 62 of the 30th August 1909

3 The Government in their Order No 2332 3—Ml 80 09 2 of the 9th September 1909 directed a thorough and searching examination of the accounts from the year subsequent to the period covered by Mr Kiernander s audit, *i e*, from the year 1902 03, with a view to find out, as far as possible, if any municipal money has been actually misappropriated since then, who were responsible for the same and in what sums and what measures were necessary to set right the accounts In the same order, the Government sanctioned, for the purposes of the examination of the accounts, the entertainment of two accountants, one on Rs 50 and the other on Rs 30 per mensem, at the cost of the Municipality I was then placed in charge of the detailed audit which covered a period of seven years and which was begun on the 21st September 1909 and completed on the 15th of March 1912 taking in all 30 (not clear) months

## Result of audit

4 The conspicuous absence of timely scrutiny or supervision of collections and accounts, the incorrect, incomplete, unauthentic and confused state and even the absence of registers, accounts and other records, the tardy supply of such books, records and other information as were available, the preparation by the auditors of such registers, etc , as were necessary for the audit, and above all the inordinate delay on the part of the Municipality in furnishing replies to objections retarded the audit work so much so that any reasonable estimate of time required for the audit was found impossible, and the Government was accordingly addressed from time to time to sanction the continuance of the special audit establishment Among the several items of work done by the audit staff may be included also the verification of amount reported by the Municipality as having been defalcated by shanbhog Rangappa of the V Division, and the audit of plague accounts of the city for 1909-10, as per Government Orders Nos 1294—Ml 164-08-15 and 2593-5 San 26-10-6, dated 5th August 1910, and 26th September 1910, respectively The auditors had also now and then to instruct the Police in the conduct of cases of defalcation which they discovered against some cess collectors and a shanbhog and attend the City Magistrate's Court in connection therewith The latest sanction accorded in G O No 5535 6—Ml 85-11 6 of the 10th February 1912 expired on the 29th idem On this date, only two items of work remained in arrears, *viz*, (1) the preparation of lists of such remission entries in the house tax demand registers, as were not supported by the orders of Government furnished for audit and (2) the verification of Collector's explanation for absence of receipts for sums shown in the demand registers for 1905 06 as arrears These two items of work engaged the attention of the Special Audit Staff for 15 days in March 1912, and it is therefore requested that the continuance of the establishment up to 15th March 1912 may be kindly sanctioned

5 Since my transfer to the Secretariat in April 1910, I have not been able to personally supervise the audit work to the extent I was doing it when in the Comptroller's Office and in order to supplement my casual inspections, Mr A Narasimha Murti, then Accountant of the Public Works Department, was deputed from 1st September 1910, to superintend the work of the auditors under my general or special instructions and himself to take up the minor accounts for two hours a day in addition to his legitimate work As reported by the Comptroller in para 3 of his No 2878 of the 15th November 1910, the services of this accountant, now examiner Local Audit Department of the Comptroller's Office, was placed solely at my disposal to supervise the audit from the 14th December 1911

6 The audit which cost the Municipality Rs 2,355 14 3 brought to light defalcations or other grave irregularities or other loss of money amounting to Rs 68 192-2 9 as detailed in the margin Cess clerk, Abdul Latiff and shanbhog Narasimhasastri of the IX Divi

| | Rs | a | p |
|---|---|---|---|
| In the cess accounts | 1 [illegible] | 1 | 1 |
| Mohatarfa IX Division | 192 | 13 | 10 |
| Do V | 617 | 8 | 10 |
| Do Trifoli bill books | 18 | 9 | 1 |
| Annual & Vehicle licenses | 60 | 5 | 2 |
| Site value account | 5 | 0 | 0 |
| Irregularities | 61 [illegible] | 3 | 8 |
| Other loss of money | 1 392 | 11 | 0 |
| Total | 68 192 | 2 | 9 |

sion were prosecuted to conviction and cess collectors Krupal Singh and Hanumanthappa are now being tried Cases against other Cess collectors are, it is understood, under investigation Shanbhog Rangappa of the V Division was already prosecuted and convicted Thus while the audit disclosed, grave defects and irregularities in accounts, books, registers and records of the Municipality it has also brought to light defalcations or other loss of money resulting in a surplus of Rs 1,382 1 0 over the cost of its own maintenance The object of an audit is two fold It is preventive and curative of irregularities The present audit serves both the purposes

The excess of one amount over the other is what is meant

(Intd) J S C
12 4

7 The audit work was completed on the 15th March 1912, and audit reports on the several units noted in the margin have been separately submitted The present report forming as it does, the last of the series of audit reports, is intended to offer suggestions as to what measures are necessary to set right the accounts, as required by Government in para 2 of their Order No 2332 3—Ml 80 09 2 of the 9th September 1909 The suggestions are accordingly made herein under

1 Cess accounts
2 Animal & vehicle licenses
3 Cattle pound
4 Market accounts
5 Excess water accounts
6 Octroi accounts
7 Site value accounts
8 Mohatarfa accounts
9 P W accounts
10 Other items

REORGANISATION

8 One striking violation of a general principle in the Municipality is that the cash and account branches are not kept distinct from each other The Collector who is in charge of the collections of Municipal revenue, has also under his control both the Municipal Treasury to which collections are remitted, and the accounts of demand, collection and balance which regulate collection This arrangement is anamolous It is in the Collector's office that the collections are classified daily under account heads A classified daily abstract of revenue called "the daily remittance form is then prepared and sent to the Head office where the form is copied into the receipt side of the General Cash Book The duty of the accounts branch in the Head office is confined to the posting of the General Cash Book, compilation of monthly accounts and other returns and scrutiny of bills for payment It will thus be seen that the Head office has, at present, no information of demand or of uncollected balance It is desirable therefore that the establishment now employed in the collection office should be transferred to the Head office where the accounts of all demand, collection and balance should also be maintained At present, if it be held that the Collector's Office corresponds to a Taluk Treasury in relation to the Head office, the daily forms are not at all scrutinised in the Head office as the form is not accompained with the vouchers and a mere copying could be done anywhere else It would also save duplication of work and so long as money was in the hands of a person who was not himself keeping the accounts thereof one would act as a check on the other and mistakes would be minimised automatically

9 The Head office may then be divided into three branches, *viz*, (1) Correspondence, (2) Cash and (3) Accounts The Head Clerk, the shroff and the accountant

Reply

The Collector (Deputy Amildar) has nothing to do wit the Municipal Treasury at the present time, the Vice President being directly in charge The Divisional Accountants are now taken on the staff of the Head Office and all demand collection and balance accounts prepared in the Hd Office For some time the Divisional Accountants were perfectly irdependant of the Collector keeping duplicate accounts of current taxes and arrears &c the Accountants are now subordinated to him to this extent that they keep him appraised of the progress of collection work in each Division

15 The duties of the distraining officers being very similar to those of the shekdars in the Revenue Department, the sanctioned scale for shekdars is proposed for the distraining officers of the Municipality These places should therefore be filled always by men who, under the rules of the Revenue Department are eligible for shekdars so that an interchange between the Revenue and Municipal Departments could be possible

Noted.

16 *Changes in accounts and forms*—Changes considered necessary have been proposed in appropriate places in the audit reports concerned, and need not therefore be dealt with again in detail here Only the important changes have been alluded to in the following paragraphs

Receipt forms as prescribed in the Municipal Account Manual are now in use

17 Receipt books containing a uniform number of receipts say, one hundred should be printed in counterfoils, except in the cases of Mohatarfa and Octroi for which separate proposals are made in the audit reports concerned The books and the receipts in them should bear consecutive numbers also in print The first page of every book should contain a certificate of the number of pages in the book and an authority for the subordinate to whom the book is given to issue receipts from the book over his own signature A register should be maintained showing the receipt, issue and balance of these books, acknowledgments of the persons to whom the books are issued should be taken at the time of issue and the return of the old books insisted upon at the time the new ones are supplied The books should be as carefully preserved as Cheque Books

This is being done.

Form prescribed in M.A M is in use

18 The remittance registers, at present used, are not in proper form A form suggested for adoption is herewith submitted

19 The Chalans or Irsalpatties, as they are called, require no change as they furnish all necessary particulars, and they should be prepared only in cases of remittances received directly at the Municipal Office

At the instance however of the Municipal auditors the old demand registers were done away with and form No. 10 M.A M for current taxes and form No. 15A for arrears are in use.

20 The present demand registers for mohatarfa tax are very comprehensive, and may continue to be used As these registers give details of arrears also, there is no necessity to have, as in Madras, a separate arrear demand register A miscellaneous demand register may however be used for all other taxes in the form suggested in connection with the audit of the market accounts

Vide para 13

21 Forms proposed by me for the demand registers for conservancy cess have already been adopted in the Health Department This improvement in accounts has resulted in an increase of cess revenue from Rs 5,117 in 1908 to Rs 5,833 in 1909 10

The desirability of converting the special sanitary cess leviable under Section 59 VI into a special rate under Section 71 (2) of the Municipal Regulation VII of 1906, is suggested for consideration In the report on the audit of cess accounts the difficulties of collecting a fluctuating demand, exemptions for payment of the cess being granted on grounds which really ought not to serve as such were detailed As the cess is a legitimate object of taxation, a conversion of the same into a tax is justifiable and such a step would fix the demand and increase the revenue

22 The correct maintenance of the survey register is very necessary, as on it depends the correctness of

demand for the succeeding year All increases and decreases of demand must therefore be entered in this register and duly authenticated before the connected entries of demand are made in the succeeding year's demand registers The timely conduct of annual jamabandi as in the Revenue Department cannot in this connection, be too strongly commended and such jamabandi in the past have not received the attention they deserve

This is being done

23 Section 67 (1) of the Municipal Regulations requires the revision of every part of the assessment lists to be made not less than once in every four years No revision seems to have been carried out for several years past It is observed that, under Section 59 (i) (1) a tax not exceeding six per cent on the annual letting value of buildings and lands is to be levied The annual letting value should as in Madras, be taken at the gross annual rent at which the property *might reasonably be expected* to let from month to month or from year to year But the taxation in the city is found to have been based, in many cases, on the actual rent realised This is obviously not correct as nothing is allowed for repairs, etc It is therefore suggested in this connection that an officer be appointed to prepare a list of taxable properties at once and proceed to revise the assessment on a correct basis An assessment register should be prepared of all properties buildings lands, gardens, etc , whether taxable or not

Revision of assessment is the chief source of additional revenue and should not be neglected
(Intd ) J S C
12 4

A general revision is in progress and is expected to be brought into effect from the beginning of the next official year

24 Market revenue is at present partly leased out and partly collected departmentally There being a Market Sergeant, it would be better if the whole revenue is collected departmentally subject to periodical scrutiny on the spot by the Revenue Officer

The Municipal Council do not agree The Revenue continues to be partly leased and partly collected departmently

25 The octroi collections are made departmentally It seems absolutely impossible to prevent smuggling of dutiable goods imported into the octroi limits It is therefore suggested for consideration as to why the octroi revenue may not be farmed out While this system saves to the Municipality the cost of establishment amounting to about Rs 5,250 per annum, it ensures definite amount of revenue to the Municipality and relieves that body of the trouble involved in arranging for detection of smuggling In this connection the system of composition passes may also be considered

This subject was considered by me sometime ago and a proposal regarding this of a general nature is already before Government
(Intd ) J S C
12 4

Farming out of Octroi Revenue is inconsistent with the Municipal Regulation But this is an excellent idea if the Regulation is suitably amended

The octroi duty on cloth may be thus compounded, and that on others abolished as vexatious Considering the cost of collection and the chances of smuggling to which the departmental collection of the *duty* is subject Instead of the octroi duty or other than cloth, a shop license fee may be levied from the merchants who deal in goods (other than cloth) liable at present to the octroi duty This procedure facilitates determination of an annual demand so that the Municipality can be sure of an almost fixed annual income It has however to be stated that the levy of octroi duty is not justifiable according to the generally accepted canons of taxation and it is for consideration why the whole duty should not be abolished and fresh fields of taxation resorted to to make up the loss in more legitimate ways

Noted for consideratio

26 In the last para of his letter No 1225—R 62 of the 30th August 1909 the Comptroller suggested the desirability of at once taking proper security from the employees entrusted with the collection of cash The

Note —This is typical of how work is done in the Municipality
(Intd ) J S C
12 4

2 Cashiers



Out of 14 Shanbhogues, 3 cattlepound Mutsaddees, and 30 Octroi Mutsaddees from whom security had to be taken, the following have furnished security -

5 Shanbhogues
3 Pound Keepers
19 Octroi Mutsaddees *

Steps are being taken to bring the rest under this rule

* 1 Cashier (Octroi)
1 Ry Octroi Inspector
1 Store-keeper

Noted

Noted

Government in their Order No 2332 3—Ml 80-09-2, of the 9th September 1909, asked the President to take immediate necessary action to obtain securities from the employees of the Conservancy Department But it is understood that no security has as yet been recovered from the employees except from cess collector Subba Rao

27 It was observed during audit that the records of the Municipal Office were in a chaotic condition References asked for could not be traced Some registers were totally and some partly eaten by white ants Much care was not evidently bestowed on the preservation, arrangement and indexing of records and periodical destruction of less important ones An efficient arrangement should be made not only to sort and destroy the old records but also to preserve systematically the current records

28 For the internal administration, accounts and office procedure of the Municipality, it is necessary however that a set of rules be framed and published as a Manual for the guidance of the officers and officials concerned, and I learn that a Municipal Account Code is being drafted and a Manual for guidance in the office would be of very great use as a supplement to the Code

*i e* Two men Here also there were two men
(Intd ) J. S C
12 4

29 The accounts of the Bangalore City Municipality are much heavier than those of the Mysore City, which, it is learnt, took the *Local Audit Staff* six months for audit of one year's accounts The present audit of the accounts of the Bangalore City Municipality covers a period of seven years and took less than 30 months to complete it or took only $4\frac{2}{7}$ months for audit of a year's account on an average The time occupied in audit is not therefore excessive

30 In conclusion my thanks are due to the officers and officials of the Municipality for supplying, as promptly as possible, under the circumstances, records or other information required by the auditors in the course of their audit, though the want or the unsatisfactory arrangement of records were in some cases the causes of non-supply or undue delay in the supply of references and information required

I note the contents of this para
(Intd ) J S C
12 4

31 I must also bring to notice the uniform good and honest work turned out by Joseph Pillay, the Senior Auditor, who I am glad to say entered into the audit with a whole heart and also that of Sathu Rao who in spite of domestic difficulties kept up a brave heart and worked cheerfully under a strain not usual I must also express my obligation to my Superintendent Mr Narasimha Murti who having worked under me in the City Improvement Trust Audit proved himself to be of very great help to me in this audit I would leave his case for the favourable consideration of the Comptroller I would recommend the case of Joseph specially for special commendation and I would recommend a reward for good work and an incentive to others if the audit staff be given a grade promotion each

T LAKSHMINARASIMHA RAO,
*Officer in charge of the Audit*

DIVISION ]

# REMITTANCE REGISTER

For the year 191 — 191

| Date | From whom received | Name of street | Door number | Bill number | * | | * | | * | | Total | Daily total carried to Cash Book | Initials and date of | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Arrears | Current | Arrears | Current | Arrears | Current | | | Shanbhog | Examiner and Poster | Shroff |
| | | | | | | | | | | | | | | | |

* Nature of tax to be specified here and as many such columns opened as may be necessary

*Letter No 7099—L A D 699 dated Bangalore, the 11th May 1912, from J S Chakravarti, Esq , M A , F R A S , etc , Comptroller to the Government of His Highness the Maharaja of Mysore, to C S Balasundaram Iyer, Esq B A , Officiating Secretary to the Government of Mysore, General and Revenue Departments*

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With reference to Government Proceedings No 2332 3—Ml 80 09 2 of the 9th September 1909, directing a thorough examination of the accounts of the Bangalore City Municipality, I have the honor to submit herewith the audit reports on the marginally noted accounts and to state that I have gone through them and that I generally agree with the opinions expressed therein I have, in a few cases, recorded on the margin of the reports my observations, which may be kindly perused

1 Mohatarfa accounts
2 Public works accounts
3 Octroi accounts
4 Excess water accounts
5 Cattle pound accounts
6 Animal and vehicle license accounts
7 Site value accounts
8 Miscellaneous

2 The general report embodying suggestions for the future, as required by the Government Order quoted above, in view to set right the accounts, is being separately submitted to Government with my remarks thereon

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*Report on the audit of the Bangalore City Municipal Cess Accounts submitted to Comptroller, Mysore Government, by T Lakshminarasimha Rao, Esq , B A , B L , Assistant Comptroller in charge of the Audit*

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Agreeably to the orders of Government in their Proceedings No 2332 3—Ml 80 09 2, dated 9th September 1909, the detailed audit of the Municipal Accounts was commenced on the 20th September 1909, and the Health Office Cess Accounts were taken first as they showed some defalcations in the Test Audit

**The State of the Records Unsatisfactory**

At the outset we were confronted with the difficulty of getting complete records for the seven years covered by the order cited above

The Health Officer in a Memo dated 21st September 1909, was requested to place all the records and books of his department at the disposal of the auditors The taking charge of the records would have been a very easy task if they were all systematically maintained There seemed to have been no efforts on the part of the Municipal officials to keep the registers and books in a secure place They were found to have been thrown together in a heap in one of the rooms all jumbled together and in utter confusion Moreover, the whole of the records were not in the possession of the office Most of them were in the hands of the Sanitary Overseers and cess collectors who were in the habit of keeping with them the books pertaining to their respective divisions All records of the 1st division prior to the year 1907 were stated to have been taken away by one cess collector Anantasilappa when he absconded in the year 1907, with some Municipal collections As regards the other divisions, the Overseers and cess collectors represented that they had made over all records to the cess clerk who, on his part, denied all knowledge of them Such of the records that were forthcoming in the office were handed over piecemeal without any arrangement or order and the auditors had to sort them both by divisions and years, number the pages thereof and put labels on the covers In this manner they had to bring them to some order The sorting of these records alone took up three weeks After all the records of the cess department for the last seven years from 1902 03 to 1908 09 have not as yet been completely furnished in spite of repeated representations both oral and written to the President and Health Officer, as will be observed from the list of wanting registers attached herewith (*vide* Appendix A) In this connection it has to be stated that bill books containing *receipts 1791 to 1988 of the 2nd division furnished during Test Audit were now reported to have been missing This is suspicious*, and how many more books were intentionally suppressed connot be stated, but anyhow it throws a doubt on the sincerity of the statement that some books were eaten up by white ants It thus became necessary to store up all

available records from the several units of the Municipal Office in a separate room under the control of the auditing staff so that further abstraction of records could not be possible This still further delayed the beginning of the audit and the time was spent in receiving and arranging the records Even now several records of the different units have not been handed over in full as can be seen by the accompanying Statement B

2 *The number of receipt books issued is not ascertainable* — In issuing receipt books to the cess collectors for granting receipts to parties no regular issue register was maintained and as such the number of cess receipt books issued to the cess collectors cannot be ascertained Moreover, the blank cess receipt books and, in fact, all blank counterfoil receipt books relating to the collection of Municipal revenue were not kept under lock and key but were found to be thrown about in the verandah of the office building This is very objectionable as it would facilitate using these books for illicit purposes by unscrupulous persons This was at once brought to the notice of the officers concerned and all blank receipt books were asked to be kept under proper custody and issued to cess collectors and shanbhogs through an issue register It appears that receipt books were issued indiscriminately without seeing that the collections on the previous books were remitted to Treasury or that the book was fully utilised

In 1907-08 the collections of book No 4 which was issued on 6 8 07 appear in the remittance register on 9 8 07 while those of the preceding books issued on 11th and 20th July respectively, appear on 13th, 15th, and 16th August of the year 1907

3 *The audit* —As regards the audit, the demand and remittance registers and counterfoil receipt books for the receipt side and the acquittance rolls and contingent registers for the expenditure side are the most important For a complete and systematic audit of the cess accounts, the demand, collection and balance of every year should be worked out and verified with the registers It should be seen that the demand is correct, that what is demanded is collected and what is collected is remitted to Treasury

4 *Correct demand register not maintained* —To satisfy ourselves that the demand was correct reference had to be made to the mohatarfa registers to see if all the houses in the City were brought on the demand register In this the attempts of the auditors were found to be futile No regular assessment list is maintained in the Collection Department, nor were all the buildings in the City both assessed and unassessed brought in the Mohatarfa registers, to serve that purpose, and even in the Health Office no list was maintained showing the number of houses coserved by Municipal agency and those by the private ones Some hundreds of houses were in each division entered in the demand registers and no office record was forthcoming to show that any executive official verified the correctness or otherwise of the figure No monthly return was maintained to show the increases to and decreases from that figure As at present, no proper demand register was maintained in the Health Office I prepared, at the request of the Health

*Letter No 4017, dated the 10th February 1910, from the Comptroller to the Government of His Highness the Maharaja of Mysore, to the Secretary to Government, General and Revenue Departments*

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Adverting to Government Proceedings No 2332 3—Ml 80 09 2, dated the 9th September 1909, and in continuation of my letter No 1225—R 62, dated the 30th August 1909, I have the honour to submit herewith a report on the audit of the Cess Accounts of the Bangalore City Municipality

2 The report shows clearly how impossible it was for the audit to be taken backwards beyond 2 years from the present date in the very incomplete and unsatisfactory condition of the records As with all efforts further audit would have meant only a loss of time without any commensurate or tangible benefit, in the absence of the requisite records, the audit of the Cess Department was closed and the report now under advertance drawn up

3 I think it is better that a report on each department is drawn up and submitted to Government, so that the orders of Government may, if necessary, be given effect to with the help of the auditors and the Assistant Comptroller in charge of the work, and it is mainly with this in view that this report is now submitted instead of deferring it to the end and submitting a single report on the whole audit

4 A clear defalcation to the extent of Rs 1,103 15 1 has been found out in the accounts of the past two years and it goes without saying that a much larger amount must have been defalcated in these two and the earlier years which unfortunately the audit staff has been rendered unable to unearth owing to the necessary books not forthcoming

5 The parties responsible for the amounts of Rs 1,103 15 1, are as follows —

| | Rs | a | p |
|---|---|---|---|
| Cess clerk Abdul Latiff | 413 | 5 | 0 |
| Cess collector Anantasilappa | 178 | 14 | 10 |
| Sankarappa | 71 | 14 | 0 |
| Kurpalsingh | 68 | 13 | 0 |
| Narayanaprasad | 32 | 8 | 6 |
| Hanumanthappa | 28 | 3 | 0 |
| Venkatasubbiah | 24 | 2 | 6 |
| C Narayana Rao | 15 | 2 | 3 |
| Venkatram Jetty | 14 | 2 | 0 |
| Shama Rao | 4 | 5 | 0 |
| P Subba Rao | 3 | 12 | 6 |
| Kenchappa | 2 | 5 | 6 |
| S P Rajoo | 0 | 13 | 6 |
| Krishnamurthi Rao | 0 | 11 | 0 |
| B Ramiah | 0 | 4 | 0 |
| B Naranappa | 0 | 1 | 6 |
| J R Sammion | 0 | 1 | 6 |
| Cess collections of the II Circle— Clearly defalcated cannot be decided | 244 | 7 | 6 |
| Total | 1 103 | 15 | 1 |

A detailed report of + action taken in the + was submitte to Gove ment in this Office + No 139 dated 15-1 1

The responsibility for this amount is primarily with the cess collectors, *viz*, Sitharamiah, Narasimhiah, and Hanumanthappa, and if they could prove that they had paid the money to the cess clerk Abdul Latiff, then the latter becomes responsible In the absence of divisional remittance registers, it is not possible to allocate the sums, definitely to one or other of these individuals

6 On the whole, the accounts betray a lamentable want of supervision on the part of the officers concerned, and the entire absence of any sort of check or control over the doings of the office establishment

7 The remedies consist in transferring the collection of cess to the collection department, in the correct keeping of the demand registers duly posted every month and the totals in the demand register being agreed with the amount actually remitted to the Treasury The receipt books too should be serially numbered, and a register of the receipts, issues and balance together with the date of return of used up books should be opened and the books themselves on no account allowed to be kept in the custody of the cess collectors when they have been used up Care also should be taken to see that these collectors remit the moneys collected by them everyday and that they are not allowed to keep any money with them, and that no man who has not furnished security is allowed to handle money

8 I may also mention that at the request of the Health Officer, I permitted my Assistant to help him in the getting up of the demand register and its proper posting and the result has been an increase both in the number of houses assessable and in the amount of demand Against a demand of Rs 453-7 0 per month in the past, the demand has risen to Rs 559 10 6, and probably with a better system of executive control, could be more

9 I am of opinion that a set of Municipal Account Rules should be drafted and the accounts procedure in Municipalities brought into conformity with the provisions contained therein, just as their constitution and executive acts and powers are regulated by the Municipal Regulations

The Conservancy Cess has now become part of assessed taxes and is automatically collected by the Shanbhogues No further action seems to be called for _____

Officer, a provisional form of the register for use from the year 1909 10 The form is appended *vide* Appendix C

5 *Check on the demand registers was found to be impossible* —All the demand registers were not furnished and some of those that were available were found to be in a very incomplete and unsatisfactory state Nor were they forthcoming for all the years, at least in one division, without any break In numerous instances postings were incorrectly made, and the dates of collections invariably omitted to be entered As such, the auditors had to give up all attempts to exercise any efficient and useful check on them

6 *The amount of collections cannot be arrived at* — The next stage of the audit was to see how much was collected out of the total demand As already said, no issue register was maintained to show the exact number of counterfoil receipt books that were issued and the auditors had to content themselves only with the actual number of books that were furnished as per statement herewith attached (*vide* Appendix D) From a careful perusal of the statement and by comparing the figures of one year with those of the other, it is seen *prima facie* that it is admittedly incomplete In some divisions two or three cess collectors were deputed to collect independently of each other, according to necessity, each being furnished with a set of books running in different serial orders There is no office record to show how many worked in each division and the period of their work, and it was, therefore, found to be impossible to check the collections in the absence of the remittance register pertaining to them

7 *Counterfoil receipt books* —Up to March 1906, it was the practice to prepare beforehand in the office, receipts in counterfoil form according to the demand register impress them with the *facsimile* signature of the President and hand them over to the cess collectors for purposes of collection The amounts of such of these receipts that are not in the books, are deemed to have been collected and, in majority of cases, the date of collection is invariably omitted to be entered in the originals There are still many receipts in the books showing that the collections were not systematically made, or, when recovering arrears, the cess collectors were not in the habit of granting receipts from the previous books, but used to give the receipt from the book then in use, sometimes with an endorsement that all previous arrears were collected The system in this case would have worked well if the officers had taken care to ask the collectors to produce the money or unused receipts at very short notices periodically and maintained a list showing the number of signed receipts made over to the various persons for collection This was not done and the collection was, therefore, entirely in the hands of the low paid collectors and the remittances of collected amounts being entirely at their mercy

Subsequent to March 1906 the above practice was abandoned and cess collectors were furnished with blank receipt books, authorising them under the signature of the Vice President, to issue receipts to parties signed by themselves As blank receipt books were not kept under lock and key, the cess collectors seem to have been in

the habit of taking with them one or two of the blank receipt books from the office in addition to authorised one issued by it and grant receipts to parties from both kinds of books according to circumstances, of course, misappropriating such of the collections that were made with the unauthorised book as the office had no check over it A clear case of this kind was traced by the auditors in the IIIA Division where the cess collector issued receipts from an unauthorised book numbered 22 of IIIA Division and where the collections made on that book were not remitted to Treasury An estimate of the loss of Municipal revenue by such unscrupulous method is not possible in the absence of record but it is feared that corrupt practices were widely rampant

8 *Other irregularities* —The number of receipts in each counterfoil receipt book is not exactly one hundred but ranges from ninety to one hundred Pencil entries were made in several books Some do not bear the signatures of the cess collectors There were numerous unattested erasures and alterations Many counterfoil receipts appear to have been removed Date of collection is generally omitted, hence it was very difficult to notice the delays in the remittance of the amount collected A few instances are given below by way of example —

(1) In receipt No 379 of Book No 4 for 1908 09, 1st Division As 10-6 is altered into As 9

(2) Receipts 328 and 334 of 1908-09, 1st Division are removed from the book and the original of 395 of No 4 of 1907-08 is left blank while the counterfoil is missing

(3) In the 1st Division As 8 collected on 6th January 1908 was remitted on 11th February 1908

(4) In the remittance register, Serial Nos 602 to 641, appear twice and it is presumed that two receipt books bearing Serial Nos 600 to 700 were used but only one of these was furnished for audit But receipts Nos subsequent to 641 are not traceable in the remittance register

(5) Counterfoil receipts Nos 1295 to 1394 of 1907-08, 2nd Division probably relating to Book No 14 is not furnished and there is no trace of credit in the remittance register, for receipts 1375 to 1394

(6) Collections on receipts 1397 to 1413 Book No 15, are not remitted But there is a remark on the remittance list No 19 that Nos 1395 to 1441 were checked by Overseer Munisamy, and it is not known how Nos 1397 to 1413 were treated by him

9 *The remittance register* —The collections made by the cess collectors were entered in a remittance register in detail and the money presented to the shroff either directly or through a cess clerk with his acknowledgment thereon All the remittance registers for all the years were not furnished and even in those that were forthcoming in numerous instances remittance lists were missing and the auditors had to make a probable list with reference to the corresponding counterfoil receipt books of previous and succeeding months In some instances the serial number of the receipts and other particulars required were not repeated in the remittance register For example collections in the 2nd Division on receipts 678 to 804 are entered in a lump sum

Wherever remittance registers were available, it was possible to trace therein the credit of the collections and, in their absence, they were, as far as possible, traced through the irsalpatties There, in some instances they were entered circlewar and in some with an endorsement, "Collections from Nos Division Rs " Some of the irsalpatties too were found to be missing The irsalpatties from 10-11 03 to 20 11-03 and those of December 1903 were not forthcoming

For the period neither the remittance register nor the irsalpatties were forthcoming efforts were made to trace a total of all credits in the cash book in favour of each division and agree it with the totals of the corresponding used up receipt books, but they were given up as neither the items in the cash book were shown according to the divisions which they belong to nor were all the counterfoil receipt books forthcoming The above will show that both the receipt books and the remittance registers are necessary for tracing the credit of the former in the latter, while here wherever one was furnished the other was not forthcoming As the remittance registers and bill books were furnished complete only for two years 1907 08 and 1908 09 it was possible to audit the accounts of these years complete for all the divisions and so far as it was possible for previous years in case of certain other divisions, *viz*, 2 3a, 3b, 5, 7a, 7b Divisions In the remittance register as well there were defalcations both by misposting and miscalculation All these items, forming Appendix E, will show that a sum of Rs 1,103 15 1 was not remitted to the Treasury, of which Rs 36 7 6 is traced during Test Audit has since been credited to Municipal revenue

10 *Other irregularities*—The remittance register is not maintained according to any prescribed form nor is it uniform Each remittance list is attested by the overseer of the division with a remark that it was checked and found correct It is therefore presumed that the collections are checked by the overseers of the respective divisions to see that the amount of cess tax was properly collected and remitted to Treasury But this check seems to have been more a matter of form than effective, as wrong totals and the like have passed unchallenged

11 *Cess clerk s pass book*—It was mentioned elsewhere that remittances were made sometimes through the cess clerk From March 1906 to 23rd November 1907 one cess clerk Abdul Latiff, acknowledged the remittances in each division and in turn maintained a pass book for the amounts remitted to the Treasury From March 1906 to 26th April 1907 he shows the remittances in three circles as the City was then divided but not by divisions But the remittance registers of the 1st, 4th, and 8th Divisions for this period were not furnished and, as such, the exact amount of collections acknowledged by this cess clerk is not known But a probable amount was arrived at by totalling the available counterfoil receipt books of these divisions On a comparison of the remittances, 1st and 3rd circles showed an apparent excesss remittance of Rs 219 5 0 and Rs 71 7 6 respectively clearly showing that all counterfoil books were not furnished for audit In the 2nd circle a deficit of Rs 244 7 6 was noticed even in the absence of receipt

books here too As all the remittance registers of the divisions are not to hand, it is not possible to trace the defalcation to the cess clerk himself

Again from March 1907 the pass book shows the details of remittances according to divisions and here it is that we are on firmer ground Comparing the corresponding collections and remittances of the period for which the remittance registers were available, it was found that an amount of Rs 320-4 6 had still to be accounted for by the cess clerk Abdul Latiff

From 23rd November 1907, this system was abandoned and the cess collectors again remitted the collections direct to the Treasury

12. *Extra conservancy charges*—The extra conservancy charges are levied on bungalows whose refuse water is removed by the Municipality at the rate of Re 1 per 2 buckets Printed receipt forms are prepared in the office and handed over for collection with the *facsimile* signature of either the President or the Vice-President These charges began to be levied only from 1903-04. Two counterfoil receipt books relating to the year 1903-04 and 1906 07 were not forthcoming In some instances no trace was found in the remittance registers of the amounts collected and all such items have been included in the list of unremitted items referred to above In some of these instances it is stated that in case of respectable and well known persons the receipts were handed over to them as a sort of bill of demand The practice of issuing these receipts as demand bills is objectionable In this instance it would be better if a separate system of demand bills be introduced as is supposed to be the case in the sister Municipality of the Civil and Military Station and receipts issued only after actual recovery of money

As regards these extra conservancy charges no proper demand register was kept and it is explained that whenever applications are received from owners of bungalows, requiring the Municipality to remove the extra refuse water collected in these bungalows, the Sanitary Inspector was authorised to take up the work But even these applications do not seem to have been registered in the office and scrutinised *by any responsible officer* with a view to see that the applicants were charged for the work done by the Municipality correctly Moreover, as the cess is levied in proportion to the work done by the department, there seems to be no proper record kept nor supervision exercised as regards the actual amount of work turned out by the Municipality in each case In many instances the bills are not signed by the Sanitary Inspector though according to the form of the receipt he is required to do so, as a check upon the collection made, as he is directly in charge of the work done by this department Some receipts bear the word "vacant" but this statement does not seem to have been verified either by the Sanitary Inspector or the overseer of the division This remark applies to cess receipts also In almost all cases the date of collection is not shewn on the originals recorded in the office Hence it is difficult to notice the delays in the remittance of the amounts thus collected

Rupees ninety recovered from the Southern Mahratta Railway Company on 16 8 05 was remitted to Treasury only on 23 9 05, *i e*, after a delay of a month and seven days

In many instances, it was noticed that though a bill for each month was prepared on the due dates the amounts seem to have been collected in one lump sum after a lapse of 5 or 6 months or, as in some cases, even after a year This evidently shows that collections were not systematically watched and scrutinised by *responsible officers* There are some counterfoil receipts still attached to the originals and these shew that the claims were not presented and recoveries made in time A list of these items is herewith attached (*vide* Appendix F) and it shows those from whom the amount were not collected, were in a position to pay it and would have done so, if a proper demand had been made It was also observed that in a few instances even the amount that were entered in the extra conservancy pass book do not bear the acknowledgment of the shroff These amounted to Rs 93 0 6 and have been included in the list of unremitted items This is another item misappropriated by the cess clerk Abdul Latif There were numerous instances in which the counterfoil receipts were surreptitiously removed from the books In Book No 2 for 1904 05 receipts Nos 10 and 11 for January 1905 are missing Between receipts 9 and 14 of Book No 3 of 1904 05 and 05-06 there is evidence *of one page having been torn* Between receipts 7 and 9 of 6 6-05 one receipt is extracted

In some instances, the full amount of demand was not presented and recovered The usual charges for the Victoria Hospital is Rs 15 while only Rs 14 8 0 was recovered in October 1904

The charges against the Eye Infirmary begins from 24th September but the collection was made only from November

As no extra conservancy bill books were forthcoming for a period of 13 months from June 1906 to July 1907 a probable demand was made and checked with the remittance register and the cash book as to their recovery and credit to the Municipal Treasury Only the collections from the Electric Power House and the Southern Mahratta Railway Company for the full period and for two months from Major General Nixon were traceable, while in the case of others no credit was traceable in any of the books This is rather suspicious and more so as the counterfoil bill books are not forthcoming and the claims were against gentlemen who were long term residents in Bangalore and mostly Government of India or Mysore Government Officers, who would not have deferred payment

CONCLUSION

13 On the introduction of cess into the City Municipality, the collection thereof was entrusted to the collection department, but later on it was found that the collection was not satisfactory as the shanbhogs found it impossible to discharge this duty in addition to their own work and that too without extra remuneration Hence this work was transferred to the Sanitary Department But no extra staff was appointed for the collection nor efficient hands appointed in the office to supervise it

Two overseers and certain sweeper maistries were deputed to collect the cess in addition to their own duties None of them except the one who was recently appointed

has furnished any cash security, and this, not even on the receipt of Government Order No 2332-3/MI 80-09-2, dated 9th September 1909, issued on the representation of the Comptroller after Test Audit In the latter part of 1907, during the time of Dr Pani, the Health Officer, one cess collector Anantasilappa, absconded with some Municipal revenue and a further defalcation to the extent of Rs 200 was traced to cess clerk Abdul Latiff Dr Pani represented to the President that owing to want of sufficient and efficient staff, the cess collection work may well be transferred to the Collection Department But no orders seem to have been passed upon these nor the collection placed on a sound basis All the receipt books issued during the time of Dr Pani do not bear his authority but that of the Vice-President While during the time of Mr Krishna Rao, his successor, the receipt books are signed by him

The Health Officer is a Technical officer in the Sanitary line, having much of executive duties to perform and he cannot be expected to devote his time to collection work, which forms more a part of the duties of a collector The overseers and maistries as well have out-door work to do, and by entrusting to them the collection work in addition to their own, the Municipal revenue suffers Nor is there a good accountant in the Health Office to maintain and supervise the accounts allowing no scope for defalcation

In the interest of the Municipal revenue, it would be better if the cess collection is entrusted to the collection branch with the present cess collectors as assistants to the shanbhogs or as an alternative method, the amount of Mohatarafa tax raised by a certain percentage and collected half-yearly as is done in the Municipality of the Civil and Military Station

EXPENDITURE

The system has changed A day in the month is specially set apart for the purpose and the Health Officer required to attend personally to the disbursements of the staff Absentees go to the office on another appointed day and their pay disbursed by the Health Officer in person

14 Acquittance rolls of the conservancy department were furnished only from October 1904 It was not possible to exercise any effective check upon these as the several monthly muster rolls for the corresponding period were not forthcoming In case of illiterate persons the word 'paid' was entered while in some instances were attested by the person disbursing the pay Many of the acquittance rolls do not bear at the bottom the signature of the presiding officer or the certificate "paid in my presence" under his signature or that of the manager or head clerk authorised to supervise payment Numerous unacknowledged items were met with and they are extracted for reference in Appendix G

Some payments are not acknowledged in the book for example, the pay of the statistical clerk for August 1904, and Rs 7 each due to Honnappa and Virabadrappa peons, and Rs 4 0-9 to Basava for June 1906 are acknowledged in pencil The Assistant Sanitary Inspector only initialled for his pay in July Appendix H shows amounts disbursed long after they were drawn from the Treasury The acquittance rolls are prepared very carelessly and numerous unattested corrections and erasures were met with Totals were not worked out In some instances even the month to which the roll belonged and the date

when the amount was drawn from the Treasury were not shown The book is not serially numbered nor is there any sign to show it was examined by the officer either before or after disbursement Against Rs 80 being the pay and allowance of K Varadarajoo, Sanitary Inspector, for March, April and May 1905, the acknowledgment is only for Rs 65

This man is now dead

MUSTER ROLLS

15 These were furnished only from October 1908 In numerous instances amount entered in the muster rolls did not agree with those in the acquittance roll For example, Re 0 6 2 due to Palmanate Mooniga for two days not shown in the muster rolls but found in the acquittance roll Alterations of 'P' standing for 'Present into 'A' standing for 'Absent' or 'A' into 'P' were frequently noticed There were numerous corrections and alterations In some instances, the net amounts after deducting fines and savings were not entered It would be better to have in the muster roll a column provided to show the father's name This seems to be quite necessary as otherwise the identity of the party would be difficult to establish especially when two or more men bear the same name

Noted

The officer signing an establishment bill is personally responsible for every salary drawn in that bill until he has paid it to the person entitled to receive it and has had the acquittance roll signed by him with a stamp, if necessary

Noted

Several acquittance rolls of the other establishments were also examined and numerous irregularities of the above nature were noticed It would be better if one consolidated acquittance roll is maintained for all the branches working under the Health Officer The register should be examined by him soon after disbursement strictly insisting upon the shortdrawal of the undisbursed amount in the subsequent month's pay bill

Noted

CONTINGENT CHARGES

16 Every month contingent charges are accounted for to the Comptroller and a detailed check is made there Office copies of the contingent bills relating to Epidemic Diseases Hospital kept in the office do not give a clear statement of the number of patients, etc , for whom the diet is bought nor is there any information about the number of patients and contacts and the rate at which they were paid

Contingent charges of the other departments as well, so far as they were furnished, were examined

Contingent registers are not maintained in the authorised form and the officers initials are not taken as each contingent charge is incurred For the Health Officer no contingent register was maintained nor indents approved by the Health Officer There were two miscellaneous note books kept by the head clerk from July 1908 in which details which work up to Rs 5 being the monthly allotment sanctioned for the Health Office were entered every month Scorings and alterations were frequently met with *This was observed during test audit but these note books were not forthcoming during detailed audit*

Noted

In the end of November 1908 a balance of As 9 and for December 1908 Rs 5 is entered but there are no details for the same, nor for the months of February, March and June 1909 From September 1909 a contingent register and an indent book are maintained by the deputy clerk showing proper details for the charges every month

17 *Suggestions for preventing the above irregularities* in the future will be made after the Mohatarfa Departmental Accounts are audited as what applies to the one would, *mutatis mutandis*, apply to the other

T LAKSHMINARASIMHA RAO,
*Officer in charge of Audit*

# THE BANGALORE CITY MUNICIPALITY

Report on the Audit of the Accounts of the Market, including vegetable and fish markets of the Bangalore City Municipality, for the seven years ended June 1909

1 The revenue from the markets is derived from two sources firstly, there are shop-keepers who pay monthly rents, and secondly, those who pay daily rents As regards the former, there appears to be no authorised scale for fixing monthly rents for shops They are stated to be let to the highest bidders at auctions The collection of daily rents varying in rates (fixed by the Municipality) from two pies per head load to two annas per cart load of vegetables, fruits, fish and fowl brought in for sale, is farmed out annually to the contractor who pays the amount of the lease in monthly instalments

2 The revenue from both the sources has ranged from Rs 7,000 to Rs 9,500 a year during the period to which the audit relates.

3 The collection of monthly rents from shop keepers is made by a market sergeant who is a Municipal official This sergeant had, up to the year 1907 08, the charge of collecting rents of different markets, *viz*, vegetable market, mutton stalls, fish and fowl markets But since 1907 08, the Veterinary Inspector has been in charge of the mutton stalls and fish and fowl markets, while the sergeant is solely in charge of the vegetable market

4 The accounts maintained are —

(1) Receipt books
(2) Remittance registers
(3) Challans
(4) Demand registers

5 *Receipt books* —Up to 1907-08 the receipts were prepared in the office under the *facsimile* signature of the President or Vice-President These were handed over to the market sergeant for collection But from the year 1907-08 the receipts were signed by the market sergeant himself, who was authorised to do so

(i) No register of receipts and issue of these receipt books is maintained

(ii) The receipt books do not contain a fixed number of receipts nor are these serially numbered The number of receipts in each book averages from 96 to 105 The number of receipts in each book is not certified to by any responsible officer, before it is issued for purposes of collection

(iii) The counterfoils of receipts bear neither the date of collection nor the date of credit in the cash book, or the amounts specified in them In a few instances, where the date of collection is specified, the amounts have been credited after a long period of delay, *e g* —

(1) New shop No 3 receipt for August 1904 date of collection 19th September 1904, date of credit 30th September 1904

Bye-laws in this behalf have been framed and approved by Government in their Proceedings No 2113/ Ml 69-13-95 dated 27th August 1914

Explanation on these irregularities was submitted to Government and they have recorded the same in their Proceedings No.3958-9/Ml 85-11-14 dated 26th September 1913

Supervision of the Market rates and fees, fixing stall rents and gate-fees and the managerent of the markets in the Bangalore City have since been vested in a Committee called the Market Committee which was constituted on 8th November 1915 This Committee

Committee made a thorough examination of the Market accounts and made a report thereon on 2nd February 1916 and necessary action has been taken.

(2) New shop No 12, receipt for August date of collection 19th September 1904, date of credit 30th October 1904

(3) New shop No 13 receipt for August date of collection 12th August 1904, date of credit 16th November 1904

(4) Receipt No 33, for shop No 6 for June 1902 date of collection 11th November 1902, amount credited in May 1903

No explanation is recorded either on the receipts or in the remittance registers for the delay in remittances

(iv) Differences were noticed between the amounts, mentioned in the demand register and those specified on the receipts, as for example —

(1) Receipt No 42 for July 1902 for shop No 5 demand in the demand register is Re 1-3-0 but the counterfoil of the receipt shows an amount of Re 1-12-0, as having been collected, but only Re 1-3-0 was credited The difference of annas nine is unaccounted for and the market sergeant should be called upon to pay the amount and explain the long delay of several years in crediting it

(2) The counterfoil of receipt No 8 for July 1902 is for Rs 7 9-0 while the demand in the register is only Rs 7-8-0, only Rs 7-8 0 is credited The difference of one anna should be recovered from the person responsible for it

(v) In many instances it was noticed that the amount was collected without issuing receipts, because the original receipts are still attached to the counterfoils, *e g* —

R No 256 for 1904-05 for shop No 13,

R No 273 for 1904 05 for tin shed shop, rented by Narayani

R No 422 for September 1904-05 for shop No 189-190

R No 425 for September 1904, shop No 173-174

R No 500 for September 1904, new shop No 10 rented by Kasim Beg

6 *Remittance registers* —The remittance register shows neither the period to which the remittance relates nor the number of receipt on which the amount remitted was collected

In some instances, the number of shop too is not entered Want of such counter references retarded the audit work to some extent The remittance registers from July 1905 to December 1906 were not supplied for audit, nor did the challans supplied shew the details of remittances All the check that could be exercised on collections during the above period was therefore the verification of totals in the demand register with the entries in the ledger of the Collection office

7 *Challans* —Challans presented with remittances to the Collection office do not show the amounts of collection or remittance in detail but in one lump sum These are filed in the office along with the other challans in support of entries in the cash book These were hardly of any use in audit, except as evidence of the nature of credits in the cash book

8 *The demand registers* —These shew a number of shops entered in them But it is not known whether the entries represented all the shops, and whether the demand was correctly entered in the register, as the entries in the register are not attested by any responsible officer

It is, however, probable that only the shops occupied have been entered in the demand registers, as the entries differ each month

Except during the Presidentship of Mr Nagavakar, from May 1904 to June 1906, the books do not bear the signatures of the officers of the Municipality Vacancies are not also certified to by responsible officers

In the demand register from July 1904 to October 1904, compound shop No 5 is said to have been vacant But from the receipt book for October 1904, 4 receipts are prepared for July, August, September and October, but have not been torn off their counterfoils Credit of the amount is not also traceable The non delivery of the receipts is no proof of collection not having been made, as there are instances of collections the receipts relating to which remain undelivered Whether the amount was collected or not and if collected why it was not remitted requires investigation.

Similarly No 27 new shop is said to have been vacant from July to October 1904 But from the receipt books 4 receipts are prepared in October Two of the receipts have not been issued, nor is the credit of the amount traceable Remarks similar to those made in regard to the preceding item apply to this also

Backside shop No 3 is said to have been vacant in July 1904, but a credit of Re 1 4 0 appears in the remittance register

Balances amounting to Rs 98 5 0 were not carried forward correctly from month to month in some cases, *vide* Statement A By this omission the demand to this extent was lost of, and no recovery was made If however, the amount was recovered, it has been defalcated This shews lack of supervision and scrutiny of accounts

No mention is made of the period to which balances shewn in the demand register, as due, relate

The form of the demand register of which a copy is enclosed, requires to be written up every month and thus involves a lot of clerical labour This can be avoided by entirely altering the form The necessity for such an alteration was suggested so far back as 1892 when Mr Gopaliengar audited the accounts of this Municipality In his report he says as under —

"Slight alteration in the form now in use for crediting rents on shops and several markets may, with advantage, be made by alloting a single column for demand (which is almost the same throughout the year) and 12 monthly columns for collections, leaving a free margin to note any alterations, if any This would save much clerical labour and expose to view any changes in rates during the year

A form similar to the one in use in the Madras Presidency is appended to this report and is suggested for adoption This form can be used not only for market rents but also for all receipts which are farmed out to lessees and collected in instalments

All the shops in the market, whether vacant or occupied, shall be shown in the demand register, so that the Municipality may, at any time, know what their income from the markets ought to be and what it actually is

9 *General remarks* —Deposit of one month's rent is required to be collected from the lessees every year, and at the end of the year, it has to be adjusted towards the rent for the last month of the year But this rule was not insisted upon in some cases

Shop No 23 was rented by one Ameeran Sahib on 26th July 1904 and he paid a deposit of Rs 9 one month's rent In the demand register the shop is shewn as vacant from July to December 1904 and in January 1905 Yerrappa is said to have occupied it on a rental of Rs. 6 a month, *i e*, less by Rs 3 than the original rental The shop is shewn as vacant in the demand register as the rent was not collected for the period from July to December 1904

10 Except the registers kept by market sergeant, no other registers were kept in the Collection office either for verification or for check The Municipal Collector who was asked to furnish the auditors with office lists of Amani shops replied as under —

"Excepting the registers handed over to you we have no other lists with us"

The registers handed over to the auditors for check were those kept by the market sergeants

11 The following suggestions are made with a view to provide for an effective check of the revenue from markets —

(1) The maintenance of a register of receipts and issues of receipt books

(2) The use of receipt book containing the same number of machine numbered forms

(3) The alteration of the form of the demand registers as suggested in para 8

(4) The submission of vacancy reports by the market sergeant as soon as the shops fall vacant, the filing chronologically of their reports with the orders of a responsible officer for writing off the demand

(5) The systamatic recording of auction lists of shops to permit of the demand in the demand register being verified with them

(6) Periodical inspection of the registers by superior officers and their attestation

T LAKSHMINARASIMHA RAO,
*Officer in charge of the Audit*

## STATEMENT A.

Statement of balances not carried forward from one month to the subsequent month in the market accounts for the seven years ended June 1909.

| Year | No of shop | Description | From month | To month | Amount | | | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | Rs | a | p | |
| 1902 03 | 19 | New shop | September | October | 15 | 15 | 0 | |
| | 3 | Old shop | Do | Do | 5 | 4 | 0 | Even the current demand in October is omitted |
| | 11 12 13 14 | Tin shed shops | Do | Do | 5 | 1 | 0 | |
| | Nil | Do rented by Lakshmana | October | November | 9 | 15 | 0 | |
| | 1 | Backside shop | November | December | 7 | 0 | 0 | |
| | 22 | Do | Do | Do | 2 | 13 | 0 | |
| | 13 | Do | September | October | 11 | 12 | 0 | |
| | 1 | Compound shop | November | December | 1 | 1 | 0 | |
| 1906 07 | 14 | New shop | April | May | 34 | 8 | 0 | A remark to be omitted is made in pencil |
| | | Total | | | 93 | 5 | 0 | |

B M 95]

Register of Rents from AMANI shops in the $\frac{\text{Vegetable}}{\text{Fish}}$ Market for 191

$\frac{\text{ವೆಜಿಟೆಬಲ್}}{\text{ಮೀಸು}}$ ಮಾರ್ಕೆಟ್ಟಿನ ಅಮ್ಮಾನಿ ಅಂಗಡಿಗಳ ಬಾಡಿಗೆ ವಸೂಲಿ ರಿಜಿಸ್ಟರ್ 191 ನೇ ಇಸವಿ ಸಂವತ್ಸರಕ್ಕೆ ಬೆಂಗಳೂರು ಮ್ಯುನಿಸಿಪಲ್ ಬೋರ್ಡ್ ಇಲಾಖಾ.

| Date and month ಮಾಸ ತಾರೀಖು | Serial No ಕ್ರಮ ನಂಬರ್ | Door No ಮನೆ ನಂಬರ್ | Name of occupier ಬಾಡಿಗೆ ದಾರನ ಹೆಸರು | Rent per mensem ಮಾಹೇಯಾನಾ ಗೊತ್ತಾದ ಬಾಡಿಗೆ | Arrears of previous month ಹಿಂದಿನ ತಿಂಗಳಲ್ಲಿ ನಿಂತ ಬಾಡಿಗೆ | Total ಜಮ್ಲಾ | Collected ಪೈಕಿ ವಸೂಲ್ | Balance ಜಾತಾ ನಿಂತದ್ದು | Remarks ಷರಾ |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

# Register of Miscellaneous Demand for the year 191

| Serial number | Number and description of shop, etc. | Name of renter | Number and date of agreement | Deposits | | Amount of each demand | Date of payment | Total amount due in the year | | | Realizations on | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Date | Amount | | | Arrears of previous years | Current | Total | July | | August | | September | | October | | November | |
| | | | | | | | | | | | Amount | Date | Amount | Date | Amount | Date | Amount | Date | Amount | Date |
| | | | | | | | | | | | | | | | | | | | | |

| Serial number | Number and description of shop, etc. | Name of renter | Realizations on | | | | | | | | | | | | | | Total collection for the year | Total notice and warrant fees | Balance carried forward |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | December | | January | | February | | March | | April | | May | | June | | | | |
| | | | Amount | Date | Amount | Date | Amount | Date | Amount | Date | Amount | Date | Amount | Date | Amount | Date | | | |
| | | | | | | | | | | | | | | | | | | | |

(7)

## THE BANGALORE CITY MUNICIPALITY

### Report on the Audit of the Mohatarfa Accounts for the seven years ended June 1909

The City Municipality is divided into nine divisions for purposes of collection of the tax Each division is in charge of one, two or three shanbhogs according to its importance and size The total number of taxable properties brought into the demand register as on 30th June 1909 was 13,478 and the total annual demand ranged from Rs 67,778 to Rs 75,817 during the seven years The collection including arrears averaged Rs 74,404 per annum

2 The officer in immediate charge of collection is the Collector, and the following are the books and accounts maintained on account of this source of revenue —

(1) Survey register
(2) Demand register
(3) Receipt books
(4) Remittance registers
(5) Irasalpatties
(6) Bakipatties

3 *Survey register* —The shanbhog who is an ill paid official has, besides the duties of collections, also to report construction and alteration of houses, opening of shops and the like, though no such written report was produced for audit On principle, this is not at all a duty to be expected of the shanbhog who is merely a bill collector and even if so expected, there is nothing to prevent the shanbhogs, at least the unscrupulous among them, from not reporting the fact of construction of, or improvement to, a house In the sister Municipality of the Civil and Military Station, there is a set of Revenue Inspectors required to submit monthly lists of all new buildings and improvements to existing ones The distraining officers in the City Municipality may be required to prepare the list subject to scrutiny by the Collector This list may be compared with the shanbhogs reports above referred to, as such a comparison serves the object of correcting or supplying omissions in each other and thus minimises, as far as possible, the chances of a taxable property being left untaxed These lists may also be advantageously compared with the list of licenses issued by the Health Department for construction and alteration of houses

Monthly statement of licenses issued is now furnished to the Deputy Amildar who keeps watch on the progress of building operations The preparation of the Kammi-Jast will be made one of the duties of the Distraining Officers from material gathered out of a register showing buildings improved, built, shops opened etc checked by the Deputy Amildar during his rounds

In case no building is erected or improved, a nil statement should be furnished

The survey register accounts for the difference between the demand of one year and that of the succeeding year In the survey register, columns are not filled up properly The items in the register should be serially numbered and these numbers quoted against increases and decreases in the demand register for reference Information should be given to the rate payers direct from the

office in case of not only increases, as is done now, but of decreases as well Otherwise, it is possible for the shanbhogs to recover the taxes at the original rate and defalcate the excess collections In the survey register, each item is not signed by the Collector and the Vice-President though there are columns provided for the purpose

Noted

The irregularities traced in the survey register are noted in statement forming Appendix A

4 *Demand register*—The demand registers, the incorrect maintenance of which affects materially the Municipal revenue, do not bear evidence of check having been exercised periodically, except that there is the signature of the Vice-President at the end

One consolidated demand register is maintained for house lighting and water taxes as well as shop tax and oil-mill tax The pages are not, in some instances, numbered serially

According to the recent standing orders of the Municipal Council the demand register should be prepared at the beginning of the year to which it relates.

The demand register is prepared about the end, instead of at the beginning, of the year to which it relates For example, the demand register for the year 1910-11 will be ready only in June 1911 And, as a matter of fact, collections are not generally made in the year to which the demand relates, but in subsequent years This seriously tells upon the collection work as, with the accumulation of arrears, the inclination on the part of the tax-payers to settle their dues diminishes and the difficulty on the part of the shanbhog to collect large arrears increases In the British Municipalities, the Demand Register will be ready by the beginning of the year It is said that, if the demand register is prepared and closed, as far as the demand is concerned, before the commencement of the year, it will not be possible to include in the register items of demand against houses which become liable to taxation in the course of the year In order to remedy the above defect, it is suggested that the new demand registers, being a copy of the actual demand as it stood on the 30th June previous, should be written up and completed before the commencement of the year and the total amount entered as demand for the current year At the end of each division or street, blank lines should be left for entry of houses that may, for the first time, become liable to taxation during the course of the year Then, with the help of the verified monthly returns referred to in para 3 *supra*, all alterations in the existing rate and the amount of taxes newly imposed may be added to or deducted, as the case may be, from the total already arrived at, and the correct demand at the end of each month shown

According to the Municipal Regulation no alteration can be made in the assessment or new assessment improved unless there has been fraud, accident or mistake A building constructed and occupied during the course of a year can only be assessed from the beginning of the next year.

Several items of differences between the closing and the opening arrears were noticed which are detailed in the statement forming Appendix B

5 The column showing the annual rental value is entirely left blank As all taxes are based on the reasonable rental value, the entry thereof in the demand register is absolutely necessary

Noted

Several items of postings in the demand register which are not supported by corresponding credits in the cash book were traced and are detailed in the statement forming Appendix C The entries in the collection column are important as they are supposed to represent actual realisations of Municipal revenue The postings are made by

Yes, misposting of collections vitiates the balance due and upsets everything

14-4 J S C

the collection office clerks with reference to the chalans presented by the shanbhogs and it is quite possible that errors in posting the registers may occur, rendering the closing arrears also wrong Hence, it is absolutely necessary that at least a certain percentage of the postings should be examined by a responsible official to minimise errors

Noted

The duty of maintaining the demand registers is tacked on to an official who has got other duties to perform, such as maintenance of accounts connected with excess water collection license account, etc He cannot, therefore, devote his attention to the proper maintenance of the registers It would, therefore, be better to assign this duty to particular officials so that they may be held answerable for all clerical duties in connection with the registers

The Water Supply Department have long before this taken up the maintenance of the accounts re excess water charges Maintenance of license Accounts is now assigned to a separate Clerk

6 Applications for remission of taxes for a temporary period owing to vacancies should contain the date from which such house became vacant as the remission has to be determined upon the period of vacancy—*vide* Section 69 of the Mysore Municipal Regulations All such applications should be registered, numbered and filed, and their serial number quoted in the vacancy register (*vide* para 14) for reference This was not done, *e g*, Cunningham Road No 3—tax reduced from Rs 42 11 0 to Rs 28 The period of vacancy which warranted such reduction was not noted in the survey register

This is now being done

Temporary remissions on account of vacancies, etc, should be entered only in the remission column of the register without affecting the amount of demand But in numerous cases, the amount of demand itself was reduced and the reduced amount carried forward from year to year The survey register makes no mention whether the house was vacant right through or the rental value fell It is, however, inconceivable that the houses would have remained vacant for all time

Noted

The Administration Report of the Municipality for the year 1908 09 showed that remissions amounting to Rs 23,867 5 3 were sanctioned from 1903 04 to 1908 09 Details for only Rs 11,562 5 3 out of the above sum were furnished for audit, and the remission entries in the demand registers, verified therefrom A statement (Appendix D) is hereto attached of items which were shown in the demand registers, as having been remitted, but which were not traceable in the details of remissions sanctioned in the Government orders furnished for reference

The authority under which the amounts noted in the statement were remitted is not even now traceable

This requires explanation from the Municipal authorities May be that amounts have been collected and defalcated but shewn in accounts as remission

14 4 J S C

That is just the thing stated above If these amounts were defalcated no one could find shortage in balance

14 4 J S C

Statement E shows that certain items of which the remission was recommended and sanctioned were subsequently collected and credited This shows that items recoverable were also recommended for remission As notices and warrants are issued, the fee to be realised should be shown in the demand register as actual demand to be recovered But this is not done It was not possible to ascertain how many notices and warrants were issued as they were all in loose forms and as no record thereof was kept The notices and warrants should be in counterfoil forms and bound into books of 100 each and the pages machine numbered—one book serving for all divisions at a time The counterfoil will enable the office to trace the final disposal of each warrant and the fee recovered It

Noted

The fees might have been realized and misappropriated for all that we know and all that the accounts can show

14 4 J S C

was found in numerous instances, that, though notices and warrants were issued, the fees were not realised, as the parties probably refused to pay them, and the fees were subsequently remitted In such cases, it would be better if a remark to that effect is entered in the counterfoil under the initials of the Vice-President

There it is—an instance of the above kind but an entry foolishly made in the demand register

14 4 J S C

In the demand register of the I Division for 1903-04 against door No 86 bill No 644 Munireddipallya, notice fee Re 0-1 0 and warrant fee Re 0-4-0 are posted in the collection column against 9th October 1903 But there is no trace of it in the cash book

7 In the remittance register of the III Division, a sum of Rs 6 4-8 is found entered under the date 26th June 1906 with the remark that the amount was adjusted by book transfer

It appears that Doddy Venkatappa Setti paid under protest a sum of Rs 72-15 5 in payment of taxes due for houses owned by him in the several divisions of the City and that the amount of Rs 6-4 8 above referred to, forms part of Rs 72-15-0 The amount recovered was originally credited to deposits and latterly, after the appeal was disposed of in May 1906, debited to deposit and intimation given to the shanbhogs in June 1906 While debiting to deposits, credit should also be given to the proper head or heads of revenue in the ledger in red ink with the remark that such postings represent book adjustments The book adjustment not having been posted in the ledger, it is not carried to daily cash balance statement submitted to Government nor to the monthly cash account furnished to the Comptroller Under these circumstances, neither the figures on the receipt side of the Municipal cash account nor the entries of collection in the demand registers can be taken as correct, as they do not include the collections which were once placed under deposits and then adjusted

Noted

At the end of the year, the demand registers should be closed with an abstract showing the opening arrears, demand of the year, collection or remission during the year and the balance still due, and signed by the President The President should make it a point to see that the balance outstanding is correctly brought forward to the next demand register, and that the collections during the year as per remittance register agree with those recorded in the demand registers

Noted

8 *Receipt books*—Up to 1904 05, there was the bill system in trifoils For all items of Mohatarfa tax in the City trifoil bills were prepared by the office, stamped with the *facsimile* signature of the President and handed over to the shanbhog The right hand foil served as a notice of demand, the second foil as a receipt and the counterfoil as an office copy This system would have worked well if the officers had taken care to ask the shanbhogs to produce money or unissued receipts periodically, and maintained a list showing the number and amount of signed receipts made over to the various parties for purposes of collection There are still many receipts in the books showing that the collections were not systematically made or that when recovering arrears, the shanbhogs did not grant receipts from previous books, but gave receipts from the book then in use, sometimes with an endorsement on the receipt granted that all previous arrears were collected

The trifoil bill system was again restored from April 1904 and is being continued up to this date It is found cumbrous and unsatisfactory as it does not afford facility for immediate detection of misappropriation and involves a good deal of additional labour in carrying the bill books along with the Shanbhogs. The question of simplifying this system is engaging the attention of the Council

This practice not being simple does not seem to have commended itself to Mr A S Naghavkar, the late President, who introduced the present system under which shanbhogs are supplied with blank forms of counterfoil receipt books with authority to issue receipts signed by themselves Strange to observe that the most glaring defect in this system was not apprehended

The result of not having a system of Municipal accounts approved by Government and binding on Municipalities and of adopting radical changes without proper consultation The system which existed was infinitely superior to the system which was introduced

14 4 J S C

The shanbhog would collect a larger amount, enter it in the original to be handed over to the rate payer, and post a smaller amount in the counterfoil which is presented to the office The office, quite unaware of the malpractice committed by the unscrupulous shanbhog, checks the item in the counterfoil with that in the kirdee and finds that the amount entered at the foot of the remittance lists agrees with that presented as remittance That such nefarious practice was obtaining, was brought to light while checking the accounts of the V and IX Divisions

Moreover, till it was pointed out by me, the blank counterfoil receipt books were thrown pellmell in a corner of the office quite uncared for thus allowing an opportunity to dishonest shanbhogs to take out books from the heap and use them for collecting taxes from illiterate and other persons who do not care to know if the books, where from receipts are given contain proper authority for the shanbhogs to use the books The collections made on such unauthorised books may not be credited as the Collector has no knowledge of such books being used

Under a proper system each receipt in the hands of a collector is to him like a currency note Many a time have I made a tax collector produce at once all his outstanding receipts If any were missing he had to make good at once

14 4 J S C

These books are now properly secured

The check in the Collection office, at the time of each remittance, of details of amounts remitted with the counter foils of receipts issued by the shanbhogs to rate payers and the periodical check of collection entries in the demand registers with the remittance registers or irsalpatties will not only ensure the remittance of amounts collected, but also facilitate the check of shanbhogs bakipatties with the demand registers If the demand registers are thus kept written up to date, they indicate correctly the arrears based on the demand and actual remittance The registers will thus be a guide to show in which case coercive measures are to be taken If coercive measures are promptly taken in cases of the properties against which the demand registers show some amount as arrears outstanding, such of the rate payers as have already paid the tax demanded, will certainly come forward with the receipts obtained by them from shanbhogs at the time of payment This will bring to light not only cases in which less amount is entered in the counterfoils of receipts than in the receipts, but also those in which though recovery has been made and receipts issued the counterfoils are not forthcoming

Noted

Final receipts are at present, issued over the signature of the shanbhogs, from books bound in counterfoils, and this procedure allows undetected for a long time the absence of check over remittance of collections, and also involves more clerical labor on the part of the shanbhogs It is, therefore, suggested for consideration as to whether the shanbhogs may not issue only *ad interim* receipts as in the Civil and Military Station, to such rate payers as tender payment of the tax to the shanbhog immediately on handing the demand notice issued from the trifoil bill books which may again be brought into use It will be

This would not be necessary if receipts and bills signed by *fac simile* stamps are made over to the collector and a strict account kept of them

14 4 J S C

the lookout of the rate-payer to see that within a week or so from the date of payment he gets from the office a formal receipt—the second foil of the trifoil bill books over the signature of the President Such formal receipts will be issued to other rate-payers also who should be required to come to the Municipal Office and pay their dues, failing which they render themselves liable to be proceeded against according to Law The fact that the shanbhog's receipt is only an *ad interim* receipt, that a separate formal receipt would be sent by post to rate-payers within a week and that if he does not get such a formal receipt from the office within that time, he must lodge a complaint at the Municipal Office, should be printed on the *ad interim* receipts This procedure puts the rate-payer on his guard and makes him insist upon getting a formal receipt and this not only makes the collection office to exercise a prompt and effective check upon collections, but also operates as a preventive of misappropriations as far as possible

This matter is under consideration as stated above

9 *Remittance registers or kirdee books* —Remittance registers or kirdee books of the shanbhogs in which particulars of daily collections are entered, totalled up and the acknowledgment of the shroff taken after remitting the money All the remittance registers were not furnished for audit Reference had therefore to be made to the irsalpatties whenever the remittance register was not available This rendered the audit laborious

Daily progressive totals should be entered in the remittance registers so as to furnish, at a glance, the amount of collection made by the shanbhog concerned up to date This will facilitate a watch being kept over the collection by the shanbhog as compared with the demand relating to his division

Noted

Items credited in the cash book but not posted in the demand register are detailed in statement forming Appendix F

This vitiates the account and people who have paid are asked to pay again
14-4 J S C

10 *Irsalpatties or remittance memos* —When remittances are made to the Municipal treasury, the full description and nature of the details are entered in the irsalpatties as in the remittance register, and the shroff's acknowledgments for remittances made taken in both The irsalpatti would be left in the office and form the office record for all details

Much difficulty was experienced in checking the demand registers with the irsalpatties when necessary In the majority of cases the irsalpatties did not contain in all cases the bill number and the name of the street which are essential to facilitate identification of the items in the demand registers This omission greatly retarded the progress of the audit work, as it was found necessary in many cases, to wade through all the pages of the demand register to find out the credit of a single item

The details of remittances made by shanbhogs are written by them in their respective remittance registers, *i e*, the kirdee wherein the shroff records his acknowledgment of the receipt of the moneys The preparation of irsalpatties which contain the same details as remittance registers is therefore superfluous and may be dispensed with This will greatly relieve the shanbhogs of

This does not take much time and it is safer to have a duplicate record of the remittance of money

scriptory work and give them more time for collection, while a complete record of the requisite details of remittances is duly maintained As for remittances made by rate payers and others direct into the Municipal office, the moneys should invariably be accompanied by a chalan presented by the person tendering such payments Such remittances should be entered at the earliest opportunity in the connected remittance register by the shanbhog concerned The khirdies should remain in the possession of the shanbhogs as heretofore and they should always be insisted upon to enter collections as made in it and at the end of the year the book should be made over to the office with an abstract showing the amount collected This should be checked and agreed by the office staff with the demand register and filed carefully As this is a very important record, the khirdi should be in bound books, the pages being machine numbered and before a book is brought into use a certificate that it contains so many pages should be given It should be stated that the shroff should not receive any sum unless the Division accountant concerned certified that demand register was checked and has been posted

Bound books prescribed in the M A M are now being used The other remarks are all being brought into force

11 *Bakipatties* —These are unrecognised records showing the demand of the year current, collection and balances The information contained in these documents are found in the demand notices which shanbhogs are required to serve, and the preparation of the bakipatties is therefore superfluous and may, as such, be dispensed with

These Bakipatties are now being examined by the President and signed by him They give the demand, collection and balance of the year at a glance and cannot be considered superfluous

12 *Assessment register* —Assessment register is the register that should contain all items of Municipal property including vacant lands whether taxable or non taxable Such of the properties that are taxable should be carried over to the demand register with the assessment number quoted against each for purposes of reference It is to be noted that no assessment register nor even the assessment list is maintained in the Municipal office, except the demand register where only taxed properties are shown The Municipality has, therefore, no correct idea of its own taxable and non taxable properties

steps will be taken to compile a register of the kind

A complete register of all properties and vacant lands in the City whether occupied or not should be prepared making remarks against items not liable to taxation with reasons under due authority

During the general revision the names of owners may be obtained and recorded as it is, after all, the owners of buildings that the Municipality have ultimately to look to for payment of the taxes Subsequent changes may be ascertained with the help of periodical returns from the Registration Department, reports from out door subordinates The practice appears to have been to omit from the demand registers, on demolition of a building, even the site on which the building stood This of course, is erroneous All gardens, vacant lands, at the outskirts of the town and bits of vacant land lying in the midst of populous parts of the City should be included in the register When once registers of properties, as above described, with their annual rental valuations are exhaustively prepared, the watching of subsequent changes and alterations, as they occur, will be an easy matter and a thorough revision of the lists may not be necessary ordinarily more than once in four years

This is being done and will be ready by the end of the official year

The only exception to this will be gardens, in the case of which an annual survey of the various yielding trees for purposes of noting changes in their condition, yield and number, seems indispensable

In these days omission to revise the assessment for 13 years must mean loss to the Municipality
14 4 J S C

The assessment should be revised at least once in 4 years (*vide* Section 67, Mysore Municipal Regulations). This should be done by an experienced officer with reference to the reasonable rental value of property, due regard being had to the localities in which such properties are situated The last general assessment is reported to have taken place nearly 13 years ago and it is a matter for regret that the Municipality did not take advantage of this to increase their revenue owing to rise in the rental value of house property in the City which has steadily increased owing to the natural causes of development. Well paid officers, possessing experience in the line of house valuation, should be directed to revise the assessment of all taxable properties in the City with reference to the rental value—verifying the landowners' bills wherever necessary—and by making enquiries on the spot

Noted

The valuation of buildings and premises belonging to Government or to the railways should also be revised as their valuation is also subject to alteration, due either to rise or fall in the value of land

A register is maintained from 1st July 1914 wherein all book adjustments intimated by the Comptroller from time to time are noted

13 *Book adjustment* —While comparing the arrear figures in one demand register with those in the register for the succeeding year omissions with the remarks "Adjusted by book transfer" were noticed There is no register kept in the office showing the list of such book adjustments A register should be maintained and the serial number of adjustments quoted for purposes of verification of entries of collection in the demand register which should be made in red ink, so as to differentiate them from entries of actual collection

A great part of this is now being done

14 The contribution register, the file of original applications for increases and decreases of taxes, vacancy register and such like important records are not at all maintained This should be done With the help of the applications referred to above, a vacancy register should be maintained, and the serial number of each item quoted for purposes of reference against the corresponding alteration in the demand register Many records also were not furnished for audit and this has been reported to Government from time to time It was not possible to exercise a thorough check on the accounts for want of the necessary records The best use was, however, made of the records furnished

These amounts have been ordered to be written off the accounts

15 *Defalcations* —Defalcations amounting to Rs 7,844-13-11 committed by shanbhog Rangappa of the V Division had been reported to Government by the Municipality During the verification of this defalcation as ordered by the Government the audit staff discovered an additional embezzlement amounting to Rs 637-8-10 committed by the same shanbog The audit of the accounts of the IX Division disclosed a defalcation of Rs 492-13-10 committed by shanbhog Narasimhasastri These were reported on 7th June 1910 and 13th December 1910 respectively Shanbhog Narasimhasastri was duly prosecuted to conviction

In the case of the other divisions the remittance registers were checked from the counterfoils of receipts

issued and no discrepancies could be found This should not, however, be understood to mean that no defalcation was committed in these divisions It is possible that more might have been collected as per receipts issued to the parties, while a less amount might be found written on the counterfoils and remitted as was done by shanbhog Rangappa Or, as no scrutiny was ever exercised over the stock of receipt books, shanbhogs might have possibly issued receipts from books other than the one they were authorised to use and the recovered amount might not have been remitted at all The only sure method, therefore, of finding out the extent of defalcations, if any, committed by the shanbhogs is to institute enquiries as to why each item of arrears has been allowed to stand uncollected for years past, and adopt coercive measures for recovery where necessary This method will make the rate payers produce receipts in cases in which payment of the arrear has been wholly or partly made Such an enquiry should, therefore, be instituted as it will bring to light any more defalcation that may have been committed but yet left undetected The entries in the receipts may be compared with those in the respective counterfoils The aggregate difference, if any, between the amounts in the receipts and those in the connected counterfoils as well as the amounts collected on issue of unauthorised receipts will form the amount defalcated

Yes every rate payer may be given an account of his outstandings and be told that if he claims to have paid any part of it he should produce receipts within a month If he does not do so full amount will be regarded as admitted and will be duly recovered

14 4 J S C

This policy is being vigorously pursued

Attempts were made to check the trifoil bill books which were in use prior to the year 1905 06, with the arrear postings in the demand registers But they were found to be futile inasmuch as the bill books were not properly maintained and as dates of credit were not noted on the receipts It was observed that there were 34 counterfoil receipts bearing the abbreviation of the word "vasul' meaning recovery with dates in many cases and initials of Municipal officials in some cases This shows that collections were made in respect of those items It has been observed that of these 34, 11 items amounting to Rs 27 0 5 continue to be outstanding as arrears till this date and 5 items amounting to Rs 11 8 11 were recommended to Government for remission These amounts aggregating Rs 38 9 4 should be regarded as defalcated The rest of the items (18) amounting to Rs 36 2 5 have been found credited after a long delay

As particulars of these items are not given there is no scope for taking action in the matter

Yes dated and initialled vasul endorsements can not but mean collection

14 4 J S C

OTHER IRREGULARITIES

16 *Securities*—The officials who deal in money except those noted in the statement forming Appendix G have not yet furnished securities in spite of the orders of Government in their Proceedings No 2332 3—Ml 80 09 2 of the 9th September 1909 to take immediate necessary action to obtain securities

Securities are now taken from all new officials who handle Municipal funds It is not easy to bring this into effect with regard to employees of long standing but pressure is being put on

17 *Causes of arrears*—The arrears of Mohatarfa revenue outstanding on 30th June 1909 amounted to Rs 1,67,128 12 4 as detailed below —

| Year | Amount Rs | a | p. |
|---|---|---|---|
| Up to 1905 06 | 38 235 | 9 | 5 |
| 1906 07 | 14 762 | 7 | 4 |
| 1907 08 | 38 313 | 7 | 3 |
| 1908 09 | 75 817 | 4 | 4 |
| Total | 1 67 128 | 12 | 4 |

No 7

The demand register is being prepared at the beginning of the year as stated above.

Of the several causes that led to the accumulation of such large arrears, the prominent one is the belated preparation of demand register Every effort should be made to open the demand register by the beginning of the year to which they relate to facilitate recovery before the close of the year

This is the procedure in vogue.

2 In numerous cases, it was noticed that, though arrears for three or four years were due, recovery of taxes was credited against the demand of the year in which the collection was made, writing off year after year the back arrears as they became time-barred Taxes recovered should always be credited against the earliest arrears unless the payment is tendered for a specified period when it must be appropriated accordingly

Noted

3 Some of the shanbhogs are in charge of the divisions for nearly 10 to 15 years This is not to the advantage of the Municipality The transfer of shanbhogs at intervals, say of three years generally, from one division to another would, as a matter of course, bring to light defalcations The apprehension of such transfers would also discourage defalcations as far as possible

Noted

4 The apparent laxity of out-door supervision over the collection work

Noted

5 Even surprise visits to the rate-payers for verifying the shanbhogs' bakipatties will minimise chances of defalcations

18 *All collections do not appear in the general cash book* —On 16th February 1907, a sum of Rs 3-12-0 was recovered by the Municipality from a resident of Bangalore in payment of Mohatarfa tax for a house which he owns in Kolar and remitted per postal money order to the Kolar District, without bringing the transaction into the cash book The correct procedure would have been to credit the amount to "F 8 Transfers from other Departments" in the cash book and when the money is remitted to the Municipality concerned by means of a Public Service Remittance Transfer Receipt, the item may be debited to "G 8 Transfers to other Departments"

Noted

On 11th January 1909, a sum of Rs 404-7 4 was recovered from the owner of house No 28, Akkipete, under protest, and reported to have been entered in the deposit register which was stated to be not forthcoming The amount was given credit for in the cash book only on 8th February 1909, after the protest was removed

Received
14-4 J S C

This Shanbhogue is long out of Municipal employ and no investigation is possible at this stage.

In book No 3 of Shanbhog Naranappa of the III Division, receipts bearing Nos 202 to 207 between the dates 24th October 1909 to 27th October 1909 amount to Rs 65-1-11, but only Rs 50-1 11 is traceable in the cash book for that period

As regards the balance of Rs 15 there is a remark on the back of the last receipt of that set, that the amount was returned subsequently to the party as the office refused to afford credit for the same in the cash book

If the amount of Rs 15 was returned, the acknowledgment of the party should have been produced This was not forthcoming

19 *Collections relating to one division by the shanbhog of the other division* In the course of audit, it was found that, in many cases collections of one division were made by the shanbhog of another division and remitted through his own remittance register This results in wrong posting of or omission in, the demand registers

Each shanbhog must, therefore, collect the dues of his own division and all shanbhogs should be ordered to be present in the collection office at a particular hour of the day when payments tendered by the parties could be received through the respective shanbhogs When, however, a shanbhog happens to remit the taxes of a division which is not his, the shroff should take the earliest opportunity and make the shanbhog of the division enter the collections in the remittance register concerned

Noted

20 *Corrections and alterations* —Corrections and alterations are, as a rule, not attested by superior officers

The postings in the demand register of the II Division by the late shanbhog were incorrect and could not, therefore, be agreed with the kirdi without much effort The shanbhog was apparently in the habit of collecting taxes from one individual and crediting it in favor of a different individual Many corrections which were necessitated by this practice have not been attested

Noted

21 *How far Mr Keirnander's suggestions made in 1902 were carried out* —As pointed out by him, the defects in the survey and the demand registers still remain, wholly or partly, unremedied

Corrections and alterations in the registers are not generally attested either by the Vice President or by the Collector

In the demand, collection and balance statement, only the monthly realisations are entered as demand ignoring all unrealised demands

Contribution and adjustment registers are yet to be opened

Under the above circumstances, I am inclined to think that any amount of suggestions from the audit officers to improve matters will be of no avail, unless and until the administrative officers themselves take them seriously and try their best to carry them out in the best interests of Municipal Revenue

If the collection accounts of a Municipality which I inspected in a British Province were half as bad as those of the Bangalore Municipality I would unhesitatingly propose its suspension under the Municipal Act and I have little doubt that the proposal would be accepted If the Municipality were one with an official President with an allowance for Municipal work and an official whole time Vice President I need not state what consequences would have followed I may add however that I have not yet seen a Municipality with accounts in such chaotic confusion though I have seen many larger than Bangalore managed by unpaid and unofficial Chairmen or Vice Chairmen In some cases both the Chairman and Vice Chairman are unpaid unofficials and even these are far better

14 4 12 J S C

Noted

The condition has since vastly improved and there will perhaps be no opportunity to pass similar observations in the present time

22 In the Collection Department there are two cash books, one maintained by the shroff and another by the accountant, besides ledger and other subsidiary registers

Every evening, a statement of receipts classified according to their nature is sent to the Head office where also a cash book and other subsidiary registers are maintained Moreover, though the most of the recoveries are made in the Collection Department, yet there are also certain recoveries made directly by the Head office This is nothing but duplication of work and accounts All recoveries must be made by the Collection Branch

* 23 *Conclusion* —The report discloses (1) that the Municipal valuation of property did not keep pace with the increase in the market value of house and land properties, as no revision of assessment was made for several years past,

(2) that there is the duplication of accounts work, and

(3) that defalcations are rendered possible by the absence of timely scrutiny by the Vice President or the Collector and by his office over the shanbhogs accounts and collections

BANGALORE,
*3rd April 1912*

T LAKSHMINARASIMHA RAO,
*Officer in charge of the Audit*

## APPENDIX A

### Statement showing the discrepancies between the Survey and the Demand Registers for the seven years ended June 1909

| Locality | Door No | Rs | a. | p | Rs | a | p | Remarks |
|---|---|---|---|---|---|---|---|---|
| Dobspete | 5 | 3 | 7 | 0 | 2 | 7 | 3 | The first column represents the original demand and the second column the assessed demand but not sanctioned by the Collector |
| | 19/1 | 2 | 11 | 6 | 2 | 3 | 10 | |
| Munireddipalya | 124 | 4 | 12 | 0 | 4 | 4 | 0 | |
| | 126/1 | 3 | 1 | 3 | 2 | 5 | 9 | |
| Third main Sampige | 21/3 | 0 | 14 | 5 | 1 | 5 | 3 | The first column represents the demand as per survey register for 1908-09 and the second column shows the demand as posted in the demand register for that year |
| | 30 | 5 | 6 | 5 | 7 | 3 | 3 | |
| | 56 | 10 | 12 | 9 | 7 | 3 | 3 | |
| | 63/1 | 4 | 4 | 0 | 2 | 2 | 0 | |
| Sixth cross road | 29/4 | 9 | 0 | 0 | 5 | 6 | 5 | |
| Bevena marada street | 1 | | | | 0 | 7 | 6 | |
| Akkipete | 20/1 | 4 | 0 | 0 | 4 | 0 | 0 | The first column represents the demand arrived at as per survey register and the second column the demand as posted in the demand register |
| | 121 | 6 | 0 | 0 | 4 | 4 | 10 | |
| | 31 | 6 | 4 | 10 | 2 | 0 | 0 | |
| | 165/1 | 4 | 0 | 0 | | | | |
| | 182/1 | 4 | 0 | 0 | | | | |
| Subramappa s house lane | 5 | 6 | 4 | 9 | 5 | 6 | 5 | |
| Arlepete | 1 | 6 | 6 | 9 | 4 | 6 | 9 | |
| Police gully | 87 | 16 | 0 | 0 | 16 | 3 | 3 | |
| | 155/1 | 1 | 12 | 9 | 1 | 5 | 3 | |
| Mysore road | 107 117/18 | 4 | 0 | 0 | | | | |
| Carpet mission road | 46 | 4 | 8 | 0 | 3 | 9 | 8 | |

## APPENDIX B

### Statement showing the items of Mohatarfa arrears of one year wholly or partly not carried forward to the subsequent year, for the seven years ended June 1909

| No | Locality | Year | Rs | a | p | Rs | a | p | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| 3 | Sampige road | 1897 98 | 49 | 7 | 11 | | | | Arrear balance items in the demand register for 1902-03 not carried forward to the Demand Register for 1903-04 |
| 5 | Avenue road | | 95 | 6 | 5 | | | | |
| | | | 95 | 6 | 5 | | | | |
| | | | 93 | 6 | 5 | | | | |
| 6 | | 1896-97 | 84 | 0 | 0 | | | | |
| 8 | | 1896-97 | 57 | 9 | 8 | | | | |
| 3/1 | | 1901-02 | 129 | 9 | 7 | | | | |
| | | 1902-03 | 129 | 9 | 8 | | | | |
| 16 | Race Course road | | 284 | 0 | 0 | 32 | 8 | 0 | |
| | | | 93 | 9 | 7 | | | | |
| 4 | Post office road | 1896-97 | 6 | 0 | 0 | | | | |
| | | 1897 98 | 1 | 8 | 2 | | | | |
| | | 1898-99 | 7 | 8 | 2 | | | | |
| | | 1899-00 | 7 | 8 | 2 | | | | |
| 12 | Post office road | 1896 97 | 30 | 0 | 0 | | | | |
| | | 1897 98 | 24 | 0 | 0 | | | | |
| | | 1898-99 | 24 | 0 | 0 | | | | |
| | | 1899-00 | 24 | 0 | 0 | | | | |
| 6 | District office road | 1896-97 | 30 | 0 | 0 | | | | |
| 34 | Dobspete | | 0 | 9 | 7 | | | | |
| 7 | Catticart road | 1896 97 | 100 | 0 | 0 | | | | |
| | | 1897 98 | 126 | 0 | 0 | | | | |
| | | 1898-99 | 126 | 0 | 0 | | | | |
| | | 1899-00 | 126 | 0 | 0 | | | | |
| 1 | Maternity road | 1896-97 | 30 | 0 | 0 | | | | |
| 18/2 | Dod Upparahalli | 1894 95 | 1 | 0 | 0 | | | | |
| 6 | Catticart road | 1895-96 | 76 | 9 | 0 | 72 | 0 | 0 | |
| 18 | Munireddipalya | | 1 | 0 | 0 | 2 | 0 | 0 | Arrears of 1903 04 not carried over to 1904-05 |
| 22 | Do | | 2 | 0 | 0 | 1 | 0 | 0 | |
| 216 | Sixth Bevina marada street | | 14 | 6 | 6 | 7 | 3 | 3 | IX Division Arrears of 1907-08 not carried over to 1908-09 |
| 238 | Seventh main road | | 115 | 3 | 1 | 43 | 3 | 1 | |
| 241 | Do | | 93 | 6 | 4 | 32 | 6 | 4 | |
| 266 | Third cross road | | 1 | 12 | 10 | 0 | 14 | 5 | |
| 297 | Fourth do | | 2 | 11 | 7 | | | | |
| 403 | Jaksandra | | 1 | 14 | 11 | 1 | 12 | 9 | |
| 404 | Do | | 0 | 4 | 10 | | | | |
| 414 | Do | | 7 | 3 | 1 | 3 | 9 | 8 | |
| 413 | Hosa Agrahara | | 6 | 4 | 9 | | | | |
| 197 | Taragupete | | 10 | 0 | 0 | 10 | 0 | 0 | III Division Arrears for 1902-03 not carried over to the demand register for 1903-04 |
| 209 | Do | | 10 | 0 | 0 | | | | |
| 500/3 | Taluk Cutcherry road | | 1 | 0 | 0 | | | | |
| 6 | Kasi Eswaragudi street | | 0 | 11 | 7 | | | | |
| 44 | Do | | 2 | 4 | 0 | 2 | 1 | 6 | |
| 44 | Jamkhane gully | | 6 | 4 | 9 | | | | |
| 26 | Manager Ranganna mane gully | | 0 | 13 | 0 | | | | |
| 2/1 | Panchalada Ankannana mane gully | | 0 | 9 | 7 | | | | |

# APPENDIX C

## Statement showing items posted in the Demand Register but not covered by credits in the Cash Book, for the seven years ended June 1909

| Locality | Bill No | Door No | Amount | | | Date |
|---|---|---|---|---|---|---|
| | | | Rs | a | p | |
| Third main road | 26 | 14 | 2 | 6 | 4 | 22nd February 1903 |
| Eighth do | 247/1 | 16 | 1 | 12 | 9 | 14th November 1903 |
| Ninth do | 229 | 1/3 | 3 | 6 | 11 | 4th June 1906 |
| Third do | 114 | 35/36 | 7 | 3 | 3 | 3rd September 1907 |
| East Park road | 23 | 146 | 5 | 6 | 3 | 4th May 1908 |
| Do | | 24 | 1 | 5 | 3 | 3rd May 1909 |
| Sixth cross road | | 21 | 0 | 14 | 5 | 13th September 1908 |
| Taluk Cutcherry road | | 242/2 | 13 | 9 | 0 | 14th May 1908 |
| Anjunaswamy Koil street | | | 0 | 1 | 0 | 24th November 1902 |
| Rangaswamy Gudi bidi | | 97 | 6 | 5 | 10 | 21st July 1902 |
| Setty Krishnappa lane | | | 2 | 6 | 5 | 24th November 1902 |
| Huriopet | | 2 | 2 | 6 | 5 | |
| Avenue road | | 11 | 2 | 11 | 3 | 5th August 1902 |
| Chetty Chennaliha lane | | 1 | 3 | 9 | 3 | 18th September 1908 |
| Basavagudi | | 33 | 3 | 0 | 3 | 15th October 1908 |
| Rangaswamy Gudi bidi | | 116 | 1 | 12 | 9 | 3rd November 1908 |
| Hanumantharayana temple | | 16 | 5 | 6 | 5 | 21st April 1908 |
| Taluk Cutcherry road | | 232 | 14 | 1 | 7 | 6th June 1908 |
| Bagamanthara street | | 7 | 7 | 10 | 3 | 8th February 1904 |
| Kamtheer Krishnappa street | | 20 | 7 | 3 | 3 | 13th November 1903 |
| Sunekally Huriopete | | 19 | 3 | 2 | 5 | 17th June 1904 |
| Malvally Papanna s lane | | 1 | 2 | 11 | 3 | 18th June 1904 |
| Kilari road | | 153 | 0 | 7 | 3 | 30th December 1904 |
| Maistry Chokkane gully | | 11 | 3 | 9 | 3 | 28th March 1905 |
| Rangaswami Gudi street | | 33 | 2 | 9 | 7 | 1st June 1904 |
| Do | | 11a | 1 | 5 | 3 | 29th April 1905 |
| Setty Krishnappan gully | | 9 | 3 | 10 | 3 | 9th July 1904 |
| Taluk Cutcherry road | | 311 | 3 | 9 | 3 | 28th April 1905 |
| Kotgi lane | | 29 | 1 | 12 | 9 | 31st March 1905 |
| | 95 | 65/1 | 12 | 9 | 3 | 28th July 1905 |
| | 96 | 65/2 | 2 | 11 | 3 | Do |
| | 97 | 65/3 | 6 | 0 | 0 | 28th July 1905 |
| | 339 | 100 | 2 | 11 | 3 | 16th November 1905 |
| | 313 | 123 | 6 | 4 | 9 | 16th April 1906 |
| | 314 | 124 | 2 | 11 | 3 | 21st April 1906 |
| | 374/1 | 179/1 | 4 | 3 | 0 | 10th May 1906 |
| | 1355 | 6 | 5 | 6 | 5 | 13th July 1905 |
| | 1412 | 17 | 2 | 11 | 3 | 2nd December 1905 |
| | 1413 | 17/1 | 2 | 4 | 0 | Do |
| | 2011 | 4/1 | 3 | 9 | 3 | 4th December 1905 |
| | 2053 | 11 | 3 | 3 | 3 | 13th June 1906 |
| | 2327 | 21 | 10 | 12 | 9 | 25th April 1906 |
| | 1550 | 204 | 6 | 10 | 7 | 17th December 1906 |
| | 1903 | 33 | 0 | 7 | 3 | 16th August 1906 |
| Avenue road | 3 | 95 95/1 | 5 | 3 | 0 | 24th October 1902 |
| | 21 | 111 | 6 | 0 | 0 | 5th July 1902 |
| | 51 | 147 | 1 | 7 | 6 | 10th December 1902 |
| | 71 | 152/2 | 2 | 14 | 6 | 13th March 1902 |
| | 179 | 216 | 9 | 0 | 0 | 29th June 1903 |
| | 190-191 | 223 | 3 | 10 | 0 | 12th December 1902 |
| Shank of Narasappan angady gully | 271 | 12 | 5 | 3 | 0 | 13th December 1902 |
| Gundo Pantu gully | 307 | 17 | 10 | 1 | 3 | 17th December 1902 |
| | 308 | | | | | |
| Maramath Krishna Rao s mane gully | 413 | 22 | 2 | 11 | 3 | 25th June 1902 |
| Taragupete gully | 597 | 104 | 6 | 4 | 9 | 17th December 1902 |
| | 598 | | | | | |
| Do | 677 | 164 | 7 | 3 | 0 | 7th March 1903 |
| Taluk Cutcherry road | 1036 | 427 | 5 | 6 | 5 | 2nd July 1902 |
| Belli Basavannana Gudi gully | 360 | 27 | 6 | 0 | 0 | 19th June 1903 |
| Taluk Cutcherry road | 1070 | 459/2 | 4 | 7 | 6 | 11th May 1903 |
| Do | 1095 | 465 | 3 | 0 | 0 | 25th April 1903 |
| Do | 1149 | 493/1 | 10 | 12 | 9 | 20th December 1902 |
| Do | 1161 | 493/1 | 2 | 11 | 6 | 18th June 1903 |
| Arcot Srinivasa Char's gully | 1373 | 45 | 7 | 3 | 2 | 1st July 1902 |
| Kasi Eswara Gudi street | 399 | 36/1 | 4 | 3 | 0 | 6th May 1902 |
| Taluk Cutcherry road | 26 | 399 | 0 | 14 | 5 | 16th June 1903 |
| Akkipete | 60 | 11 | 1 | 12 | 9 | Do |
| Kotgi Veerabhadrannan gully | 627 | 4 | 4 | 3 | 0 | 25th December 1902 |
| Do | 654 | 27 | 1 | 12 | 9 | 24th December 1902 |
| Muddappan mane gully | 709 | 11 | 2 | 11 | 3 | 11th November 1902 |
| | | 11 | 2 | 11 | 3 | 25th December 1902 |
| | | 12 | 2 | 11 | 3 | 11th November 1902 |
| Muniramannana gully | 723 | 1 | 7 | 3 | 3 | 3rd June 1903 |
| Beeradevaragudi street | 1096 | 15 | 1 | 9 | 4 | 20th November 1902 |
| | | | 3 | 2 | 5 | 9th January 1903 |
| Byrappan mane gully | 1205 | 17 | 3 | 9 | 5 | 27th May 1903 |
| Kaigudi Parthannana gully | 1359 | 5 | 3 | 9 | 3 | 31st January 1903 |
| Do | 1379 | 10/2 | 0 | 4 | 10 | 30th June 1903 |
| Hatti Mariannana gully | 1629 | 20 | 2 | 9 | 3 | 16th April 1903 |
| Do | 1647 | 33 | 9 | 0 | 0 | 10th April 1903 |
| Gangar Munianna street | 1649 | 13 | 2 | 11 | 3 | 19th April 1903 |
| Ittegey Anjaneyappan mane gully | 2016 | 22 | 1 | 12 | 10 | 2nd February 1903 |
| Lamanners lane | 21[illegible] | 9 | 1 | 5 | 3 | 20th January 1903 |
| Do | 21[illegible] | 12 | 1 | 12 | 9 | 5th November 1903 |
| Do | 21[illegible] | 22 | 1 | 5 | 3 | 25th December 1902 |
| Do | 2171 | 21 | 0 | 7 | 3 | 6th January 1903 |
| Kasi Eswara gudi street | 1003 | 44 | 3 | 4 | 10 | 16th April 1903 |
| | 1603 | 44/1 | 1 | 12 | 10 | 21st April 1903 |
| | | | | | | Do |

No 7

# APPENDIX D

Statement showing items in the remission columns of the Demand Register, not covered by Government sanctions, for the seven years ended June 1909

| Bill No | Door No | Name of place | Year | Amount Rs. | a. | p. |
|---|---|---|---|---|---|---|
| *I Division* | | | | | | |
| 90 | 18 | Race Course road | 1907 08 | 1,097 | 11 | 7 |
| *II Division* | | | | | | |
| 61 | 36 | Avenue road | 1905 06 | 3 | 6 | 4 |
| 65 | 40 | Do | | 1 | 3 | 4 |
| 119 | 81 | Do | | 1 | 11 | 2 |
| 131 | 91 | Do | | 15 | 5 | 7 |
| 132 | 92 | Do | | 15 | 12 | 10 |
| 882 | 186 | Rangaswami Gudi bidi | | 0 | 13 | 0 |
| 798 | 129 | Do | 1906-07 | 5 | 6 | 5 |
| *III Division* | | | | | | |
| 493 | 53 & 56 | Arlepet | 1905-06 | 1 | 7 | 0 |
| 1494 | 123 | Mysore road | | 2 | 4 | 10 |
| 1495 | 123/1 | Do | | 2 | 4 | 10 |
| 1496 | 124 | Do | | 3 | 0 | 0 |
| *III Division A* | | | | | | |
| 3 | 95 | Avenue road | | 8 | 8 | 2 |
| 99 | 98/1 | Do | | 7 | 13 | 2 |
| | 101 | Do | | 5 | 4 | 8 |
| | 105 | Do | | 5 | 4 | 8 |
| | 106 | Do | | 2 | 9 | 8 |
| | 152/2 | Do | | 9 | 15 | 2 |
| 220 | 6/6 | Venkatasubba Mudali gully | | 3 | 0 | 0 |
| 410 | 30 | Taragupete | | 24 | 4 | 9 |
| 169 | 54 55 | Vegetable market | 1906 07 | 8 | 12 | 6 |
| 540 | 175 76/1, 176/2 | Taragupete | Do | 18 | 11 | 2 |
| 543 | 180 | Do | Do | 5 | 0 | 0 |
| 583 | 221 | Do | Do | 3 | 0 | 0 |
| 997 | 11 | Santhe Veeriah s gully | Do | 4 | 6 | 6 |
| 1072 | 36 | Arcot Sreenivasa Char s street | Do | 5 | 6 | 4 |
| 1073 | 37/1 2 | Do | Do | 54 | 12 | 9 |
| 352 | 463 | Taluk Cutcherry road | 1907 08 | 13 | 0 | 9 |
| 481 | 511 | Do | Do | 8 | 14 | 6 |
| 655 | 10 | Santhusapete | Do | 3 | 9 | 7 |
| 3 | 96 96/1 | Avenue road | 1908 09 | 8 | 8 | 2 |
| 7 | 99 | Do | Do | 7 | 13 | 2 |
| 9 | 101 | Do | Do | 5 | 4 | 8 |
| 13 | 105 | Do | Do | 5 | 4 | 8 |
| 14 | 106 | Do | Do | 2 | 9 | 8 |
| 16 | 107/1 | Do | Do | 1 | 12 | 10 |
| 26 | 115 | Do | Do | 2 | 11 | 4 |
| 27 | 116 | Do | Do | 2 | 11 | 4 |
| 34 | 123 | Do | Do | 1 | 4 | 8 |
| 40 | 130 | Do | Do | 11 | 13 | 6 |
| 45 | 133/1 | | Do | 2 | 0 | 4 |
| 48 | 136/137 | | Do | 5 | 1 | 8 |
| 49 | 138 | | Do | 3 | 4 | 6 |
| 58 | 147 | | Do | 0 | 7 | 10 |
| 59 | 148 | | Do | 0 | 4 | 0 |
| 132 | 214 | | Do | 1 | 1 | 4 |
| 133 | 215 | | Do | 0 | 13 | 6 |
| 134 | 216 | | Do | 1 | 1 | 4 |
| 214 | 2 | Venkatasubba Mudaliar gully | Do | 0 | 13 | 6 |
| 220 | 6/6 | Do | Do | 3 | 0 | 0 |
| 913 | 453 | Taluk Cutcherry road | Do | 1 | 12 | 9 |
| 914 | 453/1 | Do | Do | 6 | 7 | 8 |
| 915 | 453/2 | Do | Do | 3 | 6 | 5 |
| 1309 | 28 | Santhusapet | Do | 10 | 12 | 9 |

APPENDIX D—*concld.*

| B.B No. | Door No. | Name of place | Year | Amount |
|---|---|---|---|---|
| | | | | Rs. a. p. |
| *IV Division.* | | | | |
| 93 | 92 | Cubbon road | 1902-03 | 2 5 4 |
| 211 | 34 | Do | — | 0 2 7 |
| 694 | 2-3 | Sampoorn Naik's gully | | 2 8 5 |
| 714 | 23 | Subbanna's house lane | — | 0 12 0 |
| 764 | 23 | Ramaiah's do | — | 0 9 7 |
| 767 | 24/1 | Do do | — | 0 9 7 |
| 1049 | 81 | Anjanaya Gudi street | — | 2 5 4 |
| 1231 | 13 | Appayyappa's house lane | — | 1 3 2 |
| 1246 | 101 | Taluk Cutchery road | — | 1 3 2 |
| 1248 | 103 | Do | | 1 2 4 |
| 1489 | 23/1 | Byrappa's house lane | 1903-07 | 15 0 0 |
| *VI Division.* | | | | |
| 464 | 62 | Arunagiri Mudaliar lane | 1902-03 | 5 0 1 |
| 465 | 63 | Do | Do | 5 11 3 |
| 475 | 74 | Do | Do | 12 9 7 |
| 476 | | Do | Do | 12 0 0 |
| 477 | 75 | Do | Do | 5 5 0 |
| 478 | 75/1 | Do | Do | 12 0 0 |
| *VIII Division.* | | | | |
| 461 | 53 | Hillal Cross road | Do | 0 14 5 |

## APPENDIX E.

Statement showing the items of which the remission was recommended and sanctioned, but which were subsequently collected and credited.

| Division | Locality | Year to which arrear relates | Amount | Government Order sanctioning the remission | Collected and credited on |
|---|---|---|---|---|---|
| | | | Rs. a. p. | | |
| II | 101 Kilari road | 98-99 to 03-04 | 8 4 0 | 4782-3—Ml. 162-03-2, dated 5th November 1903. | 6th December 1903. |
| I | 23 Muniyappa Reddy's | Up to end of 03-04. | 4 2 3 | Do | Rs. 4-8 on 25th August 1904 and 30th August 1904 |
| | 10 Dodda Uppanahalli | 03-07 | 1 12 0 | 19731 2—Ml. 220-07-14, dated 5th June 1903. | 10th March 1903. |
| III | 45 Subbanna Chetty's gully | 03-03 | 2 0 0 | 3304-03—Ml. 44-03-4, dated 9th November 1903. | 20th August 1903. |
| V | III Lane No. 4 Cubbon road. | 01-03 | 2 0 0 | 3014-4—Ml. 162-03-4, dated 18th September 1903 | 7th September 1903. |

# APPENDIX F

Statement showing items of collection remitted to Treasury, but not posted in the corresponding Demand Registers for the seven years ended June 1909

| Locality | Door No | Amount | | | Date as per chalan |
|---|---|---|---|---|---|
| | | Rs | a | p | |
| I High Ground | 31 | 0 | 14 | 5 | 1st August 1903 |
| | 31 | 1 | 3 | 11 | 2nd October 1903 |
| | 84/85 | 0 | 3 | 0 | 25th November 1903 |
| | 11 | 3 | 3 | 0 | 27th November 1903 |
| | 13 | 0 | 2 | 0 | 27th January 1904 |
| | 83/1 | 2 | 11 | 3 | 31st October 1904 |
| Subedar Chattram road | 14 | 1 | 12 | 9 | 4th July 1902 |
| II Tank road | 11 | 3 | 9 | 8 | 28th July 1202 |
| Armuga Mudaliar bidi | 48 | 1 | 12 | 9 | 10th July 1902 } (a) |
| Mallikarjuna Temple | 50 | 2 | 4 | 0 | Do |
| | 729 | 6 | 15 | 11 | 5th August 1902 |
| Rangasamy bidi | 20 | 7 | 3 | 3 | 13th November 1902 |
| Kanthina Krishna gully | 148 | 5 | 8 | 5 | 10th March 1903 |
| Rangaswami Gudi street | 23 | 1 | 5 | 8 | 23rd March 1903 |
| Darjipete | 51 | 0 | 14 | 5 | 28th April 1903 |
| Devankhane gully | 12 | 1 | 12 | 9 | 14th May 1903 |
| Neel Pothia s gully | 52 | 1 | 13 | 9 | 1st June 1903 |
| Subedar Chattram road | 262 | 14 | 1 | 7 | 6th June 1903 |
| Taluk Cutcherry road | 358 | 1 | 12 | 9 | 27th June 1903 |
| Do | 2490/5 | 1 | 5 | 8 | 1st July 1902 |
| No details | 19/1 | 3 | 0 | 6 | 5th December 1902 |
| Taluk Cutcherry road | 90 | 1 | 3 | 5 | 12th December 1902 |
| Do | 24 | 1 | 6 | 8 | } 13th April 1903 |
| Krishnappana gully | | 1 | 10 | 8 | |
| | 54 | 2 | 1 | 9 | } 18th April 1903 |
| Do | | 1 | 13 | 9 | |
| | 45 | 2 | 10 | 0 | 6th May 1903 |
| Devankhane gully | 1 | 7 | 3 | 2 | } 6th February 1903 |
| Kotigi lane | | 3 | 9 | 7 | |
| | 9 | 0 | 14 | 5 | 3rd April 1905 |
| 4th Main road | 9 | 1 | 12 | 9 | 21st February 1905 |
| 6th Main road | 4 | 12 | 9 | 8 | 15th May 1905 |
| 4th Main road | 19 | 1 | 5 | 8 | 11th May 1905 |
| V Cross road | 7 | 0 | 14 | 5 | 6th March 1905 |
| VI Main road | 19/1° | (b) 9 | 2 | 0 | 28th August 1905 |
| III do | 26 | 2 | 7 | 4 | 23rd February 1906 |
| Malleswaram | 237 | (c) 1 | 12 | 9 | 14th November 1906 |
| 4th Main road | 19 31 | 4 | 4 | 0 | 19th July 1907 |
| 3rd do | 23 | 5 | 6 | 5 | 3rd August 1907 |
| 6th do | 22 | 7 | 3 | 3 | Do |
| 4th do | 41 | 1 | 12 | 9 | 1st October 1908 |
| Sampige road | 761 | 9 | 9 | 7 | 1st June 1904 |
| Rangaswami Gudi bidi | 984 | 1 | 5 | 8 | 21st June 1904 |
| Do | 66 | 2 | 11 | 3 | 14th December 1903 |
| Srinivasa Mandiram road | 7 | 7 | 13 | 3 | 8th February 1904 |
| Do | 3 | 1 | 12 | 9 | 15th June 1904 |
| Do | 28 | 2 | 11 | 3 | 17th June 1904 |
| Do | 16 | 3 | 7 | 5 | 26th September 1903 |
| Do | 2 | 0 | 2 | 10 | 29th April 1904 |
| Do | 35 | 1 | 13 | 9 | 6th June 1905 |
| 1516 | 4 | 1 | 5 | 8 | 30th June 1905 |
| 1422 | 6 | 1 | 12 | 9 | Do |
| 1424 | 1 | 3 | 9 | 8 | 13th April 1905 |
| 908 | 3 | 1 | 12 | 9 | Do |
| 910 | | 1 | 5 | 8 | 2nd November 1904 |
| 2799 | 19 | 1 | 0 | 0 | 9th November 1904 |
| | 56 | 1 | 8 | 0 | 15th December 1904 |
| | 1 | 3 | 9 | 8 | } 12th April 1905 |
| 908 | 3 | 1 | 12 | 9 | |
| 910 | 6 | 5 | 8 | 5 | 14th July 1905 |
| 1347 | | 12 | 10 | 9 | 11th June 1906 |
| B Garudachar as per P M O | | 1 | 0 | 0 | 2nd August 1906 |

(a) Even the number is not found in the demand register
(b) Only Rs 7 7 0 posted
(c) Not traceable in the demand register

APPENDIX F—*contd.*

| Locality | Door No | Amount | | | Date as per chalan |
|---|---|---|---|---|---|
| | | Rs | a | p | |
| 2601 | 45/1 | 6 | 4 | 0 | 17th August 1906 |
| Muksosa jugys gully | 9 | 1 | 6 | 8 | 4th December 1908 |
| Darjipete | 26 | 1 | 12 | 9 | 19th June 1909 |
| 884 | 471 | 8 | 3 | 0 | 30th June 1902 |
| 147 | 58 | 1 | 7 | 6 | 1st August 1902 |
| 641 | 16 | 5 | 6 | 5 | 30th September 1902 |
| 1229 | 22 | 1 | 12 | 10 | 7th February 1903 |
| 1240 | | 1 | 12 | 10 | |
| 1211 | | 2 | 11 | 3 | |
| 1211 | | 2 | 11 | 3 | |
| | 10 | 3 | 3 | 3 | 23rd February 1903 |
| 1514 | 14 | 2 | 11 | 3 | 4th March 1903 |
| 745 | 85 | 5 | 6 | 5 | 1st May 1903 |
| 670 | 25 | 0 | 14 | 0 | 17th November 1902 |
| | 29 | 1 | 1 | 0 | |
| 214 | 1/3 | 5 | 1 | 6 | 19th November 1902 |
| 139 | 226 | 15 | 0 | 6 | 9th December 1902 |
| 127 | 213 | 13 | 9 | 6 | |
| 134 | 221 | 15 | 6 | 0 | |
| 108 | 194 | 6 | 10 | 6 | 10th December 1902 |
| 11 | 104 | 0 | 5 | 0 | 13th December 1902 |
| 193 | 72 | 5 | 1 | 0 | 15th December 1902 |
| 25 | 115 | 9 | 0 | 0 | 16th December 1902 |
| 7 | 100 | 4 | 4 | 0 | 7th January 1903 |
| 77 | 166 | 14 | 5 | 6 | 12th January 1903 |
| 1199 | 17 | 3 | 9 | 8 | 2nd February 1903 |
| | 43 | 1 | 8 | 0 | 6th January 1903 |
| | 9 | 2 | 4 | 0 | 22nd May 1903 |
| | 16 | 1 | 12 | 9 | 27th May 1903 |
| 1952 | 7 | 18 | 0 | 0 | 1st June 1903 |
| | 7 | 4 | 0 | 0 | 2nd June 1903 |
| 1773 | 24 | 2 | 3 | 4 | 15th June 1903 |
| | 48 | 2 | 4 | 0 | 25th June 1903 |
| 528 | 10 | 5 | 6 | 5 | 10th July 1902 |
| | 3 | 0 | 9 | 7 | 31st July 1902 |
| | 15 | 2 | 11 | 3 | 11th August 1902 |
| | | 2 | 0 | 0 | 11th August 1902 |
| | | 10 | 5 | 8 | 28th October 1902 |
| | | 21 | 10 | 7 | Do |
| | | 4 | 13 | 1 | 29th October 1902 |
| | | 0 | 9 | 7 | 7th November 1902 |
| 1652 | 14 | 1 | 7 | 5 | 17th November 1902 |
| 364 | 35 | 1 | 9 | 5 | 20th November 1902 |
| 324 | 9 | 3 | 9 | 7 | 4th November 1902 |
| | 14 | 3 | 9 | 7 | 5th December 1902 |
| | 32 | 3 | 9 | 8 | 6th December 1902 |
| | 15/1 | 1 | 3 | 2 | 15th December 1902 |
| | | 1 | 3 | 2 | Do |
| | | 16 | 6 | 5 | 19th December 1902 |
| | | 1 | 12 | 9 | 23rd December 1902 |
| | | 1 | 12 | 9 | |
| | 8 | 2 | 12 | 3 | 20th December 1902 |
| | 1 | 2 | 6 | 5 | 30th December 1902 |
| | | 3 | 10 | 8 | |
| | 14 | 2 | 6 | 5 | 31st December 1902 |
| | | 2 | 6 | 5 | |
| | 12 | 3 | 3 | 5 | 8th January 1903 |
| | 53 | 2 | 11 | 3 | 17th January 1903 |
| | 54 | 5 | 15 | 8 | 20th January 1904 |
| | 23 | 2 | 0 | 0 | 21st January 1904 |
| 397 | 40 | 1 | 0 | 0 | 23rd January 1904 |
| | 24 | 0 | 9 | 7 | 27th January 1904 |
| | 1 | 3 | 9 | 7 | 13th February 1903 |
| | 4 | 2 | 11 | 3 | 7th April 1903 |
| | 44 | 1 | 12 | 10 | 20th April 1903 |
| | | 1 | 6 | 4 | |
| | 8 | 6 | 0 | 0 | 29th April 1903 |

APPENDIX F—*concld*

| Locality | Door No | Amount | Date as per chalan |
|---|---|---|---|
| | | Rs a p | |
| 7/1 | 1 | 0 12 10 | 30th April 1903 |
| | | 0 12 10 | |
| | | 7 13 3 | |
| | 132 | 5 2 0 | 1st May 1903 |
| | 28 | 3 0 0 | 9th May 1903 |
| 614 | 54 | 2 11 2 | 17th June 1903 |
| | 27 | 6 0 0 | 20th June 1903 |
| | 25 | 5 6 6 | 27th June 1903 |

## APPENDIX G

Statement showing the names of the officials in the Collection Department who have furnished securities either in cash or property or in both

| No | Name | Designation | Amount | Remarks |
|---|---|---|---|---|
| | | | Rs | |
| 1 | Mr M Ramachandra Rao | Collector (on other duty) | 1,000 | In property |
| 2 | , C Subba Rao | Collector (doing duty) | 3 000 and 2,000 | In cash<br>In property as Treasurer of the Chitaldrug District Treasury |
| 3 | Ramiah | Shroff | 200 | In cash |
| 4 | Sankaraiah | Shanbhog I Division | 65<br>100 | In cash<br>In property |
| 5 | Subbiah | Do II , | 200 | In property |
| 6 | Kodathi Subbiah | Do III | 200 | In property |
| 7 | Mahadeva Rao | Do III , | 63 | In cash |
| 8 | Sankara Sastri | Do III ,, | 200 | In property |
| 9 | Hanumanthachar | Do IV | 100 | In cash |
| 10 | Narasimhaiya | Do V | 44 | In cash |
| 11 | Nanjappa | Do VII | 100 | In cash |

*N B*—Cash recoveries are being made from the shanbhogs by deduction from their monthly pay in easy instalments till the required amount is reached

(8)

# THE BANGALORE CITY MUNICIPALITY

## Report on the Audit of the Public Works Accounts for the seven years ended June 1909

The annual expenditure on public works ranged during the seven years from Rs 47,000 to Rs 85,000 The works are carried out generally on the piece-work system

2 The accounts and registers maintained are —

1 Sanctioned estimates (duplicate copies)
2 Measurement books
3 Duplicates of bills filed in the office
4 Registers of public works or C Registers
5 Stock register of tools and plant

3 The President has power to sanction estimates for not more than Rs 500 and estimates above this limit are to be sanctioned by Government on the recommendation of the Municipal Council

### Sanctioned Estimates

4 Rates provided in sanctioned estimates were found to be those in the schedules of rates approved by the Council from time to time Estimates, as soon as they are sanctioned by competent authority, are posted in the Register of public works, one page being set apart for each work

### Measurement Books

5 These consist generally of 25 and 50 pages The pages are machine numbered There was no issue book kept of these books, showing the number and date of the issue of the books for works There was thus no means of watching the return of the books to the office From the year 1909 10 an issue book has been maintained, but the return of the books to the office soon after the completion of the works concerned does not seem to have been insisted upon in every case This should be done

Noted

The works are measured by the subordinates in charge of works and invariably checked by the Municipal Engineer

The measurement books maintained were verified with the copies of bills (originals are sent to the Comptroller with the monthly accounts) and were found to agree

It was impracticable to check the accuracy of all calculations in the measurement books of works carried out during the 7 years Ten per cent of these measurements, and the accuracy of all final measurements were therefore checked and found correct No entry of work done by the permanent gang was traceable in the measurement books This is incorrect and should be accounted for by a record in the measurement book giving reference to the nominal roll on which payment has been made

Noted

### Duplicates of Bills

6 Original bills for work done or materials supplied were, during the period under audit sent to the Comptroller's Office along with the monthly cash account and

No 8

vouchers The duplicates of these bills filed in the Municipal Office were therefore checked, as regards quantity of work done with the entries in the measurement books, and as regards payment, with the details of expenditure recorded in the monthly accounts The result was correct Entries of previous and total measurements were found to have been completely entered

7 The bills for the pay of permanent gangs, maintained by the Municipality do not exhibit even in abstract, the nature, quantity and the value of work done by the gang as compared with the disbursements actually made. Such a record is necessary to enable the authorities to keep the gang more usefully employed from time to time In cases in which quantity of work done by the gang cannot be stated, a certificate which is not now recorded, should be affixed to the bills, to the effect that the work turned out by the gang is worth the amount billed for and the reason why the quantity of work done cannot be given, explained

REGISTER OF PUBLIC WORKS OR C REGISTERS

8 This register is a record of the quantity and cost of work done as compared with those sanctioned or of materials supplied, for which bills have been submitted to the Head office for payment The entries made in the register were found to be generally correct and complete, but in not a single case was the attestation of the Head of the department, *viz*, Municipal Engineer, found. The nature and quantity of work done by the permanent gang was not entered in the registers in detail

If these records had been furnished they might perhaps have thrown light on the point how this gang of 100 men were really employed and whether they were employed on Municipal work only or on private works also
(Intd ) J S C
14 4 13

9 With a view to see whether the object with which a permanent gang of more than 100 men costing on an average not less than Rs 900 per mensem, was sanctioned by Government, has been served or not, the order of Government and the muster rolls were called for, for reference and scrutiny from an audit stand point in memo dated 9th February 1912, but the records have not yet been furnished, and the audit was closed without such scrutiny

The scrutiny of the register of works is an important piece of work devolving on an Executive Engineer as it affords him an opportunity to judge the progress of the several works in his charge and also shows whether the sanctioned estimates are likely to be exceeded on this score it has to be done as a regular course of business, and attested by the initials of the Municipal Engineer in token of such inspection

Of late completion certificates invariably accompany the final bills

9 Completion reports must of necessity be sent with the final bill for payment, but in this office it was found that the completion reports were sent long after the bill was submitted and payment made It is found that the sanctioned estimates are not exceeded, though in some cases, the provision made for one kind of work is utilised to meet the excesses incurred in carrying out other works without obtaining competent sanction for the deviation This is wrong

STOCK REGISTER OF TOOLS AND PLANT

10 The stock registers of tools and plant maintained in the Municipality are not registers but only statements made up every year These were checked and found

correct But they are attested neither by the Store keeper who posts them nor by the Engineer who is supposed to check the same at least periodically All the different kinds of stores are indiscriminately entered It would be better if the register is kept in a well bound book to serve as a permanent record, separate pages being set apart for the different classes of articles such as (*a*) Surveying and mathematical instruments, (*b*) Ordinary tools such as mamoties, etc , (*c*) Furniture, etc

A register is now kept

Issues of tools should be entered only in the case of sales and losses No entries should be made for issue of tools and plant articles given for use on works, a separate register being maintained for these items along with acknowledgments from those to whom they are issued

11 At present the Public Works Department maintains no stock of the furniture in the different offices of the Municipality It is understood on enquiry that no stock of furniture is maintained in the Municipality as a whole It is necessary that the account control of all furniture in charge of the several branches of the Municipality (*viz* , Head office, Collection office, Health office, Engineer s office, Schools, etc ,) should be vested in one officer, and as an account of tools and plant has to be regularly kept by the Municipal Engineer, this officer should maintain an account of all furniture belonging to the Municipality in all its branches

12 In the statements of stock produced for audit there is no evidence of the stock having at any time, been verified either by the Engineer or other responsible officer of the Municipality It is necessary that an annual verification of tools and plant in store should be made by an officer of the Municipality and a certificate of verification and result of such recorded in the register and the fact reported to the President, explaining in cases of differences, the reason for the same and proposing for orders the steps to be taken for adjustment In Madras this verification is made by the Chairman or a Councillor (Article 367, Madras Municipal Account Code)

Noted

In fact, an annual verification of all Municipal property is very desirable If stock is not periodically taken, the most carefully kept accounts are of no use , for though the accounts may themselves be faultless, they represent things as they ought to be and not as they are The correct keeping of books does not secure the stock of articles from wear and tear, etc It is therefore necessary that in order to make the accounts represent actual facts the periodical examination of stock and prompt adjustment of discrepancies are indispensable

### Demolition of Fort Wall

13 In Government Orders Nos 12119 20—Ml 332 06 9, dated 25th June 1907 and 8727 8—Ml 337 07 5, dated 2nd March 1908, the demolition of certain portions of Fort wall was sanctioned at an estimated cost of Rs 31,631

The wall was demolished and the debris was utilised in filling up the Fort trench *11 108 cubic yards of stone were obtained from demolition of the walls The stones were sold to those who applied for them from the very beginning at 12 annas a cubic yard No mention of realizations on this account was made to Government either in

Length × breadth × thickness of the wall minus 30% on an average for interstices

the first application for grants or in the second But while sanctioning the third estimate in 1909, the Government ordered, however, that the stones might be sold to the best advantage

14 In his order No 194, dated 18th September 1907, Mr M G Krishnaswamy Rao, the then Vice-President, wanted the Municipal Engineer to dispose of the stones at the rate of 12 annas per cubic yard to the applicants, recovering the value thereof in advance. With reference to this order, the then Municipal Engineer Mr Chengalray Naidu made the following note "A rate of 7½ annas has been paid to simply to pull down the stones The Municipality gets only 4½ annas, as value of stones per cubic yard This is no price at all The matter must be reported" To whom the report was intended to be sent or whether any report was at all made is not known From another memo No 257, dated of the Municipal Engineer it is seen that Overseer Munibyrappa reported that stones of the Fort were being disposed of by the President direct, that many had taken away the stones and that it is not easy to account for the stones thus removed In the measurement book of the first estimate against heap Nos 105 to 109, the following remark is made by the Engineer, apparently when check measurement was intended to be taken "Given away under Vice President s orders, not checked" In memo No 274 the Vice President ordered on 26th October 1907 that one Sonnappa, contractor, may be given the Fort stones at Re 1 per cubic yard This was done

If this be so the President instead of directing and controlling helped by the irregular procedure to create confusion and cause loss
(Intd) J S C
14 4 13

None of the officers referred to in these paragraphs are now in employ and no action can be taken in the matter with advantage The observations are noted

It is not understood why a rate of only annas 12 was charged to other gentlemen when this contractor was charged at Re 1 per cubic yard The Municipal Engineer who is supposed to know more about the value of materials was not apparently consulted in fixing the price and it is on record that he was of opinion that 12 annas was not a fair price

15 It may perhaps be mentioned that it is within the common experience of anybody who had anything to do with house building operations that stones are available in the market at Re 1 per 4 cubic feet as follows $8' \times 1' \times \frac{1}{2}'$ At this rate 1 cubic foot of stone costs 4 annas Even if the Fort stones were sold at half the above rates it would have cost Rs 3 6 0 per cubic yard or even at one anna Rs 1 11 0 It is thus clear that the Municipal authorities have not sold the stones to the best advantage as ordered by Government

16 In the first estimate 2,894$\frac{13}{18}$ cubic yards were sold for Rs 2,216 10 6 and in the second estimate 4,060 cubic yards for Rs 3,045 10 10 Hence a total of 6,955 cubic yards were sold for Rs 5,262 5 4 There were only three sales by public auction In 2 out of the 3 cases, stones of the first demolition (1,617 cubic yards) were sold for Rs 827 and in the other case stones of the second estimate (1,164$\frac{2}{7}$ cubic yards) realised Rs 1,234-8 0 at an average of more than a rupee per cubic yard

17 The dates of the above auctions and the dates of credit of the realizations are as under —

| Date of Auction | Date of credit |
|---|---|
| 4 4 1908 | 9 5 1908 |
| 10 6 1908 | 9 7 1908 |
| 21 6 1908 | 14 9 1908 |

18 Of the total amount of Rs 5,262 5 4, the value of 4,060 cubic yards sold to different individuals (Rs 702-13 5) as per statement herewith attached has not yet been recovered From the correspondence produced for audit it is seen that, as reasons for non payment, three of the gentlemen who were written to and asked to pay for the stones denied having bought the stones they were said to have purchased Two others stated that they paid the amount to the late Munibyrappa These have been asked to produce receipts which, they say, they were not given Among the others who had not paid till the date of Audit were Vice President Mr N Subba Rao (Rs 19 12 0), the Municipal Engineer Mr K V Desikachar (Rs 61 5 10), Mr K Ramaswamy Iyengar, Retired Deputy Superintendent, Mysore Revenue Survey (Rs 185 13 4) and Mr L Krishna Rao, Assistant Commissioner (Rs 53 4 0) and Mrs Lakshminarasammani (Rs 63 2 3)

19 The statement of unrecovered items was forwarded to the Vice President with a memo requesting that the address column of the statement may be kindly filled up and returned On this memo the Vice President remarked with reference to the amount due by him and Mr L Krishna Rao " for instance Rs 19 12 0 shown against me, I am sure I paid it So also Mr L Krishna Rao There was some correspondence about the stones purchased by this gentleman The arrears, if the list is correct, is remarkably heavy I wish to see the steps taken for recovery " But the remarks made in the statement against Mr Subba Rao, Vice President, and Mr K V Desikachar, Municipal Engineer, indicate that the amounts due by them were credited on the 14th and 5th February 1912, respectively

A curious reply from the Vice President whose primary duty is to check such things and take necessary steps

(Intd ) J S C
14 4 13

Vide reply supra

20 The Vice President s remarks on the memo, on 30th January 1912 that he was sure he had already paid the amount are irreconcilable with the fact that the amount due by him was credited in the cash book only on the 14th February 1912 It may be either that the money paid by him some time ago was now brought into the cash book having been temporarily misappropriated by the person to whom it was paid or was not paid at all but paid now for the first time Either way the matter is serious The address of Mrs Lakshminarasammani was not given by the Municipal Engineer, though the amount was only credited on 12th February 1912

21 In the papers and books furnished for audit there is no reference to show the date of sale of the stones to different individuals Hence the delay in crediting the amounts cannot be definitely stated But as regards the amounts still due as per statement, it may be safely inferred that these were sold before 1st March 1910, the date of the death of Overseer Munibyrappa, inasmuch as the notes made in the measurement book of numbers and dimensions of stone heaps sold correspond with the measurements and bills (for demolition of the Fort wall) prepared under the signature of Overseer Munibyrappa

22 Government in their Order No 12535 8—MI 329 08, dated 12th June 1909 sanctioned that Mr Doddanna Chetty be permitted to take the necessary quantity of stones from the demolished wall for reconstructing the compound wall of his school 1545 cubic yards are shown to have accordingly been given to that gentleman free of cost The dimensions of the compound

The dimensions of the wall can give a rough idea Another way would be to see if there is a receipt for this quantity given by the Chetty

(Intd ) J S C
14 4 13

wall not having been noted in any of the records furnished for audit it is not possible to say whether the quantity of 1,545 cubic yards were actually required for the wall

23. Conclusion —Though the audit of the accounts do not show any arithmetical mistakes and perhaps not much of deviation from formal methods, it has disclosed the entire absence of check over the stock and furniture and register of works and an entire indifference to secure the best price possible, on fort stones which has resulted in a loss which may be roughly computed by taking 1 anna per cubic foot at Rs. 6,520-5-0.

There are reasons to think that Government interests have been deliberately or wantonly sacrificed in respect of the Fort stones by the President and the Vice-President and that considerable loss has occurred. It is necessary to depute a Public Works Department officer of superior rank to investigate the matter and ascertain approximately the amount of loss after measuring quantity yet remaining.

(Initial.) J. S. C.
14-4-13.

T. LAKSHMINARASIMHA RAO,

*Officer in charge of the Audit.*

# BANGALORE CITY MUNICIPALITY

## List of Fort stone heaps sold before the end of June 1909, but not paid for up to the date of Audit

| Serial No | Name of Purchaser | Address | Heap Nos | Net cubic yds which was charged | Amount due | Total | Remarks |
|---|---|---|---|---|---|---|---|
| | | | | | Rs a p | Rs a p | |
| 1 | N Subba Rau Esq | Vice President City Municipality Bangalore | 2 of the 1st Estimate | 26¼ | 19 12 0 | | Credited on 14th February 1912. |
| 2 | L Krishna Rau Esq | Sub-Divisional Officer French Rocks | Portions of 69 and 93 | 71 | 53 4 0 | | Bill No 5 No reply received to the Municipal Engineer s letter of 1st June 1910 Matter was reported to the President in Municipal Engineer s No 896 dated 16th November 1911 |
| 3 | Janopakari M Doddanna Chetty | Sahukar Bangalore | 4 | 20 5/8 | 15 6 9 | | Bill No 40 Denies in his letter of the 14th July 1910 having purchased the stones |
| 4 | H Ramayya, Esq | Retired Assistant Secretary Chamarajpet. | 108, 120 121 122 and 123 | 62 5/8 | 46 14 9 | | Bill No 43 Denies in his letter of the 26th June 1910 having purchased the stones |
| 5 | M Krishna Rau | Record keeper City Municipal Office Bangalore. | 174 | 31 3/8 | 23 12 11 | | Bill No 55 In reply to No 1583 of 1st June 1910 and reminders 567 of 22nd August 1047 of November and 1693 of 1st March 1911 and 2647 of 31st May 1911 it is stated the stones were bought for Mr Annaji Row retired Assistant Commissioner and that that gentleman may be addressed This was done on 18th July 1911 and 18th November 1911 No reply received yet |
| 6 | Mrs Lakshmmarasammani | | 144 150 152, 164 165 and 166 | 84 3/4 | 63 2 3 | | The Municipal Engineer has not furnished the address of this lady but the amount was credited on 12th February 1912 |
| | | | Total 1st estimate | | 222 4 3 | 222 4 3 | |
| | | | II Estimate | | | | |
| 7 | Janopakari M Doddanna Chetty | *Vide* 3 above | 82, 83 86 | 43 1/4 | 32 8 11 | | Bill No 22 Please see remarks to item 3 above |
| 8 | K Ramasamy Iyengar Esq | Retired Deputy Superintendent Mysore Revenue Survey Chamrajpet | 160 164 to 167 188 227 287 to 240 242, 250 255 261 263, 299 | 247 1/16 | 185 13 4 | | No reply to Municipal Engineer s No 1587 of 3rd June 1910 and 1698 of 22nd August 1910, 1046 of November 1910 and 1698 of 24th February 1911 and 2646 of 31st May 1911 was produced for audit |
| 9 | Somasundara Mudaliar | Fort | 234 235 236 | 55 3/8 | 41 14 3 | | In reply to Municipal Engineer it is stated the amount was paid long before and he was not prepared to pay it over again He has been asked to produce the receipt or pay the amount |
| 10 | T Thirunarayana Iyengar | Clerk in the Municipal Office, Civil and Military Station Bangalore | 212 219 251 271 | 63 1/8 | 47 10 9 | | In reply to Municipal Engineer s No 1587 of 3rd June 1910 this gentleman says the amount was paid to late Over seer Munibyrappa He has been asked to produce the receipt or pay the amount |
| 11 | Krishna Rau | *Vide* No 5 | 48 77 80 | 90 1/2 | 67 9 5 | | Please see item 5 above |
| 12 | Mr Deekachar | Municipal Engineer | 222 254 292, 294 325 326 | 81 3/8 | 61 5 10 | | Credited on 5th February 1912 |
| 13 | Mr M B Sreenivasa Iyengar M A | Retired Headmaster Chamrajpet | 315 and 330 | 58 3/4 | 43 10 3 | | Denies having bought the stones but that one Ramaswami Naidu a potty contractor who was building his house might have bought the stones in his (Sreenivasa Iyengar s)name and the whereabouts of this man is not known to him The Municipality is making endeavours to trace the man |
| | | | Total | .. | .. | 490 8 9 | |
| | | | Total 1st and 2nd estimates | | | 702 13 5 | |

2

(9)

## BANGALORE CITY MUNICIPALITY

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**Report on the Audit of the Octroi Accounts for the seven years ended June 1909**

The Octroi Department is in charge of the Collector of Municipal taxes The Octroi Office is presided over by an Octroi Inspector on Rs. 30+15 There are 11 ookads under its control Each ookad is in charge of a mutsaddi

2 The registers used in the ookads and in the Octroi Office are given below —

REGISTERS IN THE OOKADS

Permit Books
C Forms
Triplicate Pass Books
Lavana Register
Baramarga Register

REGISTERS IN THE OCTROI OFFICE

Permit Books
Consignment Register
Rahadari
Storage Receipt Book
Cash Book
Remittance Register
License Account

OOKADS

3 *Permit Books* —These are printed, machine numbered and in counterfoil forms Collections of duty subject to the limits as per margin are entered with the needful details in the Permit Book and signed by the mutsaddies stationed at ookads for purposes of collection, the original serving as a receipt to the consignee and the counterfoil as an office record The total collections received on each day are entered both in words as well as in figures on the back of the last receipt issued on that day

All ookads to the extent of annas 8 Railway Platform ookad Rs 3 Octroi Office in all other cases

4 No issue register is maintained showing the issue of books to the several ookads, and the return of the books to the office

One book extra in possession of an ookad mutsaddi means so much money wrongfully lost to the Municipality and gained by him
J S C
14 4

Needful instructions issued to the Octroi Department

5 The mutsaddies entrusted with the collection are ill paid men and have furnished no securities It is possible to enter with impunity, in the counterfoils of receipts given to the consignees, less amounts than what are actually collected This possibility may tempt the vicious propensities of unscrupulous men to make such entries and misappropriate the difference It seems therefore desirable to introduce in the matter of writing up receipts, carbon paper system as in Railway Companies, Post Offices and also in some commercial firms The Permit Books need not then be maintained in counterfoils Two copies of receipts will be prepared at one and the same time, issuing one to the consignee as the receipt and retaining

A good suggestion
J S C
14 4

Noted for consideration

the other as an office copy The two copies thus prepared at once with a piece of carbon paper between them will bear the same machine numbers This procedure minimises to a very great extent the chances for fraudulent practice, while the clerical labor and time now involved are reduced by half

A desirable procedure
J S C
14-4

Moreover, the progressive totals of the octroi duty collected each day, should be entered on each receipt as it is written up This method dispenses on the one hand with the necessity of totalling the collections of each day, on a separate paper that evening, and affords on the other the facility for officers inspecting ookads to check the balance of cash in the hands of the mutsaddi at any time of the day, as also prevent any malpractice in writing different amounts on the original and copy which but for this safeguard could easily be done The progressive totals of collections for each day entered on receipts as they are written up, also discourage to a certain extent, the temptation to tamper with the figures showing collections on previous receipts as such a course leads to many more corrections than otherwise necessary and thus arouses suspicion

Noted for consideration

6 *C Forms* —At the end of each day the abstract of each counterfoil of the Permit Book is entered in these C Forms (in counterfoils) which are also printed, machine numbered and bound into books containing 100 leaves each The collections are remitted by the ookads, through this book to the octroi head office, where the original C Form and the collections are taken by the accountant endorsing his acknowledgment on the counterfoil, which is returned to the ookad The collections are then entered in the Octroi Office cash book

7 *Triplicate Pass Books* —These are printed and machine numbered When duty recoverable in the several ookads and in the Railway Platform ookad exceeds the limit mentioned in the margin of para 3 *supra*, entries will be made in this book The third foil is given to the consignee and the second to the escort and both are sent to the head office Then, the consignment will be entered in the consignment Register and the second foil returned for file to the ookad, noting on the back of the foil the connected serial number of the consignment register, under the signature of the Octroi Inspector It is suggested that carbon paper system may, with advantage, be introduced in this case as well for reasons stated in para 5 *supra*

Yes
Noted for considera-
tion
J S C
14 4

8 *Lavana Register* —This is a printed register maintained in the ookads containing the details found in the triplicate pass books The maintenance of this register is therefore redundant and may be discontinued

Noted for consideration

9 *Baramaigar Register* —Consignments arriving at the city but intended for exportation will be served with a rahadari and the issue of rahadaris forms part of the duty of the mutsaddi at the first ookad through which consignments pass The rahadari is intended to show that the consignment left in tact the limits of the town The results of watch kept over such exportation will be entered in this register

## Octroi Office

10 *Permit Books* —These are printed, machine numbered and in counterfoil forms All the duties recovered in the office will be entered both in the original and in the counterfoil, the former serving as a receipt to the consignee These books may also be printed and used as suggested in connection with the ookad permit books

11 *Consignment Register* —Consignments sent by the several ookads to the Octroi Office for disposal as well as those that are presented at the office, are entered in this register with the required details showing in each case, the nature of disposal whether by recovery of duty or by issue of Rahadari according to circumstances

12 *Rahadari* —These are printed, machine numbered and in counterfoil forms The rate is an anna for each consignment intended for exportation The carbon paper system answers well in this case also

13 *Storage Receipts* —These are issued for recovery of storage fees as per marginally noted* scale These rates may in passing be stated to be very light and would bear enhancement

14 *Cash Book* —These are printed and machine numbered All remittances made by the several ookads every day through the C Form as well as collections made in the office are entered serially in the cash book and totalled up Two cash books are maintained one in Kanarese and another in English both forming exact translations of each other The maintenance of one cash book in Kanarese seems to serve the purpose The maintenance of the other cash book is therefore unnecessary and may with advantage be dispensed with

15 *Remittance Register* —This is also printed, machine numbered and in counterfoil, Daily remittances from the Octroi Office to the Collection Office Treasury are entered in the register and sent with a chellan or an irsalpatti The shroff in the Collection Office acknowledges the amount both in the counterfoil and in the original, retaining the latter as office record and returning the former to the Octroi Office When the foil is retained in the Collection Office, there is no necessity for an additional challan or irsalpatti The requisite details may well be given in both the foil and counterfoil themselves

16 *License Account* —Merchants dealing in betel, tobacco, etc , are required to pay an annual license amount on recovery of which the office issues a receipt from printed receipt book which is maintained in counterfoil But the receipts are subsequently got back from the merchants pasted on to the connected counterfoils in the office receipt book and licenses are then issued, the conditions to be observed by the merchants being set forth on the license A less laborious procedure will be to maintain the license forms themselves in counterfoil, and issue them directly on recovery of the tax

Except the register showing the actual collections, no demand register showing arrears at the beginning of the official year is maintained

There should be a regular demand register showing the merchants in the city required to pay the license amount This list should be supplemented by the names of new merchants, and reduced by those who gave up the trade as reported by the out door officers in their monthly

Noted

Noted for consideration

Noted for consideration

Endeavours are made to open such a register

| | Rs | a | p |
|---|---|---|---|
| *Tobacco mund of 24 lbs | 0 | 0 | 6 for a week or a portion thereof |
| Betel leaves 1 000 | 0 | 0 | 3 per day |
| Green cocoanuts 100 | 0 | 0 | 3 |
| Dry cocoanut 24 lbs | 0 | 0 | 3 |
| Timber sawn per ton | 0 | 4 | 0 per week or portion thereof |
| Timber in logs per ton | 0 | 4 | 0 |
| Tiles 1 000 | 0 | 4 | 0 |
| Piece goods bale of 400 lbs or over or per case of 6 dozens or over | 0 | 2 | 0 |
| Piece goods of less than 400 lbs or per case of less than 6 dozens | 0 | 1 | 0 |
| Sugar horse gram bran oats chaff 400 lbs or fraction thereof | 0 | 1 | 0 |

returns The demand register should be got ready by the beginning of the official year, by copying down the names of the license holders of the previous year, omitting those of the license holders who closed their shops with a note to that effect in the previous demand register and adding those who opened new ones This register will furnish the correct demand so that it will, if always kept posted up to date, afford all the information necessary for collection of arrears by means of coercive measures or otherwise before the end of the year to which the tax relates

Noted

But why were they not obtained from the Comptroller s Office? This might have been easily done
J S C
14 4

17 *Refunds of Octroi* —Refunds of octroi duty are made to consignees on such imported consignments or such portions of them as are exported to out stations It was not possible for the auditors to check the correctness of counterfoils of permits issued during the years 1902 1903 to 1907 08 with the connected original permits produced with the claim for the refund of duty, as they were stated to have been sent to the Comptroller with the monthly accounts Only permits relating to year 1908-09 were furnished and they were subjected to scrutiny and found correct A register of refunds showing all the necessary details should be maintained for facility of reference and check

Noted for consideration

18 *Other Irregularities* —Clerical mistakes are noticed here and there in the office English cash book which only show that the entries therein are not made as transactions occur, but only copied from the Kanarese cash book As already suggested in para 14 *supra*, the maintenance of the cash book in English should be dispensed with and the entries made in the Kanarese cash book as transactions occur

19 *Supervision*—The registers are all kept in printed forms, and the entries are all made therein with care Yet the glaring defect noticed in them was that not one of these bears evidence of having been checked by the Collector, who is in charge of the octroi collections or by the Vice President The head of the Octroi Office is the Octroi Inspector drawing a pay of Rs 30+15 Moreover, the Octroi Inspector is, by this very designation, expected to do outdoor work during the greater part of the day It is not also proper that a department which yields an annual revenue of Rs 83,000 should be left entirely to the care of a subordinate on Rs 30+15 The Collector frequently and the Vice President at least monthly should pay visits to the Octroi Office, and note the results of their visits in the several registers

I entirely agree
J S C
14 4

The pay of the Octroi Inspector has been raised to Rs 50 plus 15 from November 1914

20 *Challan System* —According to the practice now in vogue the consignee gives oral information to the mutsaddi, as to the nature and quantity of the consignment and the Mutsaddi after satisfying himself as far as possible, of the truth of the consignee s statement calculates the duty leviable, and arranges for recovery of it In some cases, when numbers of carts are presented at the office, the office cannot possibly count the contents of each cart It can only make a test count as far as may be considered necessary in each case In order to make the consignee feel his responsibility to state correctly the nature and quantity of the consignment, it would be better to introduce the challan system, whereby the consignee will be required to declare *in writing* the nature and quantity of the consignment thus exposing him to risk, and discouraging him thereby to state what he knows to be untrue

Noted for consideration

Will be workable if all or the majority of the men concerned are literate
J S C
14 4

21 *Inspection and outdoor work*—The Octroi Inspector is expected to make visits to the ookads and scrutinise the work of the mutsaddies But no inspection book is maintained in the ookads where the record of his observations is made Moreover only the Octroi Inspector is authorised to recover duty on consignments transferred from the several ookads, and from the Railway Platform ookad in case the duty leviable exceeds the prescribed limits He has thus to remain in his office whole time to facilitate recoveries to be made by him without inconveniencing the consignees It does not appear therefore possible for him to attend to both inspection of ookads and office work It is desirable to give the Octroi Inspector two assistants so that the inspection and office work may both be carried on satisfactorily

Noted for consideration

The Inspector or one of his assistants may, while he is in an ookad, collect as in the Civil and Military Station, the octroi duty on all goods imported and admit the goods into the octroi limits This will not only reduce labour in office work but also avoids as far as possible, the inconvenience to travellers in having to go to the office to pay the duty

Perhaps as home order hes'

J S C
14 4

Noted for consideration

There are 8 Railway Pygasties (itinerant watchers) intended to detect smuggling but it is understood that 5 of them are employed in the office evidently to supplement the office establishment to cope with the heavy work of the office It is therefore apparent that sufficient check against smuggling is not maintained The strength of the office establishment is only 3 whose sole duty should be to keep the registers, accounts and records complete and free from error The transactions being very heavy, it does not appear possible for the present establishment to perform this legitimate duty of theirs satisfactorily

The men are since employed on this legitimate work

It is not therefore advisable to entrust, as at present the duty of collection and remittance also to this establishment Moreover the members of the establishment have not furnished any security Hence it is necessary that the office establishment should be further strengthened, so that the 5 pygasties may be set free to perform their legitimate duty, without prejudice to the office work

I have already reported this irregularity and Government have passed orders but yet things are going on in their usual way There is something rotten in the State of Denmark

J S C
14 4

The scale of the establishment was revised in October 1914

22 *Securities*—Though almost all the officials in the department deal in money, none of them has furnished any security whatever A scale of security amounts for the several ookads should be fixed and arrangements made to recover adequate security from all those that deal in money including mutsaddies at ookads

Noted

23 *Timber Account*—The levy of octroi duty on timber and other articles was sanctioned by Government in Proceedings No 4251—L A 194 94, dated 27th September 1899, and introduced into the City of Bangalore from the 1st January 1900 According to bye law 7, duty should be recovered on every consignment of dutiable articles before it is removed by the owner into the city unless it is exported then and there or kept under bond at the koti for subsequent exportation This rule was not enforced in the case of timber On the representation made by the merchants, it was agreed to recover duty on the quantity actually sold as per their accounts The unit of octroi taxation on timber is cubic foot This makes it necessary for the merchants to keep accounts of import, sale and export also by cubic foot But they are in the habit of furnishing accounts by the number of logs

in case of imports and exports and in cubic foot in case of sale It is very easy for the merchants to keep accounts of timber by cubic foot as they purchase their logs mostly in Government Depôts and get invoices showing the numbers and measurement of the logs they purchase Maintenance of such accounts should be insisted upon If not, it is not possible to ascertain for purposes of levying the octroi duty the correct quantity sold locally with reference to the quantity unsold or exported and this state of things allows undetected entries in the accounts of merchants of smaller quantity as sold than that actually sold, and may thus make the octroi revenue to suffer

It is however understood that the Municipality has recognised this dangerous situation and taken steps to rectify matters by insisting on the merchants to supply accounts by cubic foot in both the cases of imports and sales

24 In order to minimise as far as possible, labour and time involved in recording in registers and accounts the frequent payments of duty on imports, it is suggested for consideration that, as in the Punjab, the Municipality may, for recovery of octroi duty enter into a composition with well known persons or traders who, in the opinion of the Municipality, usually import very largely dutiable goods, and may be trusted not to abuse the concession The period of composition may not at a time exceed one year, and the composition may be cancelled at the option of the Municipality Under this system, the merchant permitted to compound will have to be supplied with printed books of free passes in the accompanying form in counterfoil When the dutiable goods are brought within the limits of the Municipality, he will fill up a pass and send it to the ookad concerned The ookad mutsaddy who must be supplied with the names of persons permitted to compound, will see that the pass is issued by such person only, verify the correctness of the entry in the pass of the quantity of goods actually imported and fill the certificate of this verification and the coupon on the pass The coupon will be torn off and delivered to the person who presents the pass and the goods admitted into the Municipal limits The mutsaddi will then send the pass with his cash box to the Octroi Office for record in a separate file opened for each compounder Export passes may also likewise be printed *mutatis mutandis* and furnished to the compounders for use similarly The ookad mutsaddi and the Octroi Office will deal with these passes also, as in the case of imports A reasonable security should be furnished by the compounder, and the duty leviable recovered by the Municipality every month. This system is authorised by Section 80 of the Mysore Municipal Regulations VII, of 1906, in the case of mercantile firms and public bodies, and may therefore be adopted

Noted for consideration

25 *Security Deposits* —A statement of the security deposits of the Octroi Department was furnished by the Municipality to the auditors The scale fixing the limit of deposit amount for each official in the department was not furnished, nor a list of officials in the department dealing in money

As per Council's resolution dated 27-3-1915 the following scale of securities is fixed -

| | | |
|---|---|---|
| Shroff | - Rs | 250 |
| Ry Inspector | - " | 100 |
| Mutsaddis | - " | 25each |

A sum of Rs 470 was recovered in cash from 11 officials of the department and Rs 391 12 1 being the

This is being brought into effect

arrears of pay of 5 officials was withheld from payment, so that when the arrears reached the limit of security required, it could be drawn from the treasury and credited to deposits The dates of credit as noted in the statement were verified with the cash book and found to be correct

A sum of Rs 420 was drawn from the treasury by cheque in favour of the President on several dates for purpose of refunding it to the parties concerned Dates of refund are noted against items amounting to Rs 360 while against the balance of Rs 60 representing the deposit by Ramanna, shroff, the remark " Information of not available " is endorsed

The balance of Rs 50 lapsed on 30th June 1906 Of the sum of Rs 391 12-1 adverted to above, Rs 140 was deposited in Savings Bank Account No 5796, dated 25th January 1906, in the name of shroff Ramiah (now in the collection office) and the rest Rs 251-12 1 is reported to have been refunded to the parties concerned In the result therefore, no person has actually furnished any security

T LAKSHMINARASIMHA RAO,
*Officer in charge of Audit*

MUNICIPALITY

Book No

Number

COUNTERFOIL OF COMPOSITION PASS

No of cases / parcels

Description

Date

MUNICIPALITY

Book No

Number

COMPOSITION PASS

Please pass* packages containing

valued at

and weighing

Dated

Signature

Certified that I have inspected the goods and that only the following have passed through my ookad on this pass.

Nature of goods

Dated 191

Signature of Ookad Mutsaddi.

* Here enter number

MUNICIPALITY

Book No

Number

COMPOSITION PASS

Coupon.

[To be returned to the Importer]

Certified that the following goods have been passed into the Municipality through my ookad

Signature of Ookad Mutsaddi

Dated .. ..191

# BANGALORE CITY MUNICIPALITY

## Audit Report on the Excess Water Account to end of June 1909

Excess water charges are now levied quarterly at 12 annas for every 1,000 gallons or fraction thereof used in excess of the authorised allowance

2 With regard to this account, the following procedure is followed in the Municipal Office

The bills that are received from the Executive Engineer, Water supply and Stores Division, for excess water charges, are distributed to the shanbogs of the respective divisions for purposes of collection On recovery of the amount the receipt for the money is endorsed by the shanbogs on the bills which will then be handed over as receipts to the payers

The work of collection of charges on account of excess water consumption has since been taken up by the Water Supply Department and the Municipality has been relieved of the bother as suggested in the concluding portion of this report

### Demand Registers

3 One register for two or three divisions, according to convenience, is maintained showing the demand as per bills and recoveries as per collections This register does not bear any evidence of having been checked or scrutinised by anybody

4 A cash book where all the collections are entered day by day and a remittance register through which they are remitted to Treasury to the credit of the Public Works Department, are also kept

A copy of the cash book containing the recoveries is sent monthly to the Executive Engineer, Water Supply and Stores Division, who makes the necessary postings in the collection column of the demand collection and balance register maintained in his office In order to ensure correct posting of this demand, collection and balance register, it is essential that entries of names in the cash book should agree with those on the bills It was observed that, while only names of owners were entered in the latter names of owners in some cases and those of tenants in other cases were indiscriminately entered in the former This does not facilitate correct posting Moreover, even in cases where the names of owners are entered in both there are found to be more than one person of the same name among those who have to pay excess water charges, and more than one house belonging to a person It is not therefore possible to find out on behalf of which particular person or which particular house, a certain payment was tendered It would be better if the door number and the locality are invariably entered in the cash book against each recovery

5 In the remittance register a remittance of annas 12 on 14th February 1908, was noticed with no corresponding credit in the cash book, and it was not possible

to find out who paid the amount and for which house the recovery was made

6 The following registers were supplied by the Water-Supply Department for audit of the accounts —

Bill books till the end of May 1907

Demand, collection and balance register from June 1907 to June 1909

### Bill Books.

7 These are printed, serially numbered and maintained in counterfoil forms Bills are prepared with reference to the metre readings recorded by Inspectors The originals are removed from the books and forwarded monthly or quarterly, as the case may be, to the Municipal Office, Bangalore City, for purposes of collection A reference to the counterfoils of these bill books showed that bills were not prepared and forwarded to the Municipal Office monthly or quarterly as the demand fell due but for several months or quarters at a time It is possible that during the interval between the period when the demand falls due and that when steps are taken to recover it, either the responsible occupants might have left the houses or even the station Even if an occupant continues to live in the same house, he may find it impracticable to pay up the previous arrears also

This is very necessary if loss and confusion in accounts are to be avoided

J S C
14 4 13

To facilitate recovery, it is essential that bills are prepared by the end of the month following the quarter for which the charges become due and presented within the first week of the succeeding month

### Demand, Collection and Balance Register

8 The demand, collection and balance register is maintained in manuscript showing the names of house owners with their addresses, the amount of house tax as well as the free allowance of water in gallons, the excess water consumed, the demand on account thereof, the recoveries made and the balance at the close of each year. From the monthly statement received from the Municipal Office, postings are made in the collection column and the balance at the end of each year, is arrived

### Amount written off

9 The President of the Bangalore City Municipal Council in his letter No 308, dated 7th May 1908, submitted to Government a statement of outstandings for the period from 1897 to 30th June 1907 amounting to Rs 17,860—4—0 on account of charges for water consumed by house service connections in the city in excess of free allowance, and recommended that the whole of the arrears amounting, on the date of the recommendation, to Rs 15,461—4—0 out of the above demand may be ordered to be written off the accounts Government recognising the great hardship to which the owners of houses whould be put, if they should be called upon to pay the accumulated arrears of a series of years a great

part of which was probably recoverable from previous tenants and could have been so recovered if bills were presented in time, were pleased to sanction the recommendation in their order No 8995 7—Ml. 334—07—8 of the 16th March 1909

Out of the amount thus remitted, a sum of Rs. 838—3—0 was collected before end of June 1909 Uncollected bills for the balance of Rs 14,623—1—0 are not forthcoming Either the amount should have therefore been collected fully since July 1909 or the bills were not carefully preserved If former, the recommendation for the remission was not apparently made after due scrutiny If latter no care was bestowed to secure properly even such important records as bills exchangeable for money

In the absence of the bills suspicious is roused on a very serious point *viz* amounts were collected and misappropriated and then reported as irrecoverable and written off

In Municipalities where proper accounts are maintained the collecting staff is held responsible for producing every receipt or pointing out credit for its amount

J S C
14 4 13

10 In view of the above remission and as the Collector of Bangalore City Municipality stated that the records prior to the year 1906 07, were not also available for audit, the accounts for only two years 1907 08 and 1908 09 could be audited, and this was done

As stated above the non production of the receipts for the bills written off since 1897 is almost conclusive proof of large amounts of money having been embezzled

J S C
14 4 13

11 The registers maintained in the Municipal Office were not in such a condition as would facilitate a speedy audit of the accounts But the demand, collection and balance registers for the years 1907 08 and 1908 09 obtained from the Water Supply and Stores Division were of great use for the audit The postings in the collection column of the register were checked with the credits in the cash book of the excess water account maintained in the Municipal Office, and the results are shown in Statements A and B accompanying

*Statement A* —Shows items credited in the cash book but not posted against the respective demands in the registers

*Statement B* —Shows items forming the differences between the postings in the demand, collection and balance register and the credits in the cash book

12 Only 71 uncollected bills were produced for audit Out of these, 61 amounting to Rs 344 12 0 (*Vide* Statement C) related to the demand that fell due between June 07 and July 09, and the other ten bills amounting to Rs 82 8 0 related to the quarter ended June 09 and accordingly fall due after June 1909 But the arrears shown in the demand register as outstanding on the 30th of June 1909 for the two years ended June 1909 was Rs 7,438 8 0 This shows that the difference between Rs 7,438 8 0 and Rs 344 12 0 or Rs 7,093 12 0 must have been collected and credited to Treasury during the interval from 1st July 1909

13 Government in their No 917 6202, dated 18th September 1908, in view to secure prompt recovery of the charge for consumption of water used in excess of the authorised allowance, ordered that, in cases where bills for the charge are not fully adjusted within 15 days after presentation of the bills, water connection should be cut off If this procedure had been strictly followed, there would have been no reason why the arrears for the two

years 1907-08 and 1908-09 should be such a large sum as Rs. 7,438-8-0 on the 30th June 1909 It is desirable that like the Electrical Department, the Water supply Division which has got a large number of Turnkeys and Inspectors should do the collection work themselves and the Municipality have nothing to do with it If the Municipality have to collect this charge, it should maintain a complete set of accounts beginning with demand, collection and balance register and ending with bills

T LAKSHMINARASIMHA RAO,
*Officer in charge of the Audit*

# THE BANGALORE CITY MUNICIPALITY EXCESS WATER ACCOUNT

A —Statement showing the items of credits in the cash book not posted in the demand register

| Date | Name | Period | Amount | | |
|---|---|---|---|---|---|
| | | | Rs | a | p |
| 23rd Nov 07 | Mr Aramudu Iyengar | July to Sept 07 | 4 | 8 | 0 |
| 7th Dec 07 | Y Srinivasa Rao | August 07 | 0 | 12 | 0 |
| 11th Dec. 07 | Chickkariappa | 30th June 07 | 1 | 8 | 0 |
| 13th Dec 07 | Subba Rao for M D Krishna Rao | July 07 | 0 | 12 | 0 |
| 14th Dec. 07 | Ramiah | June 07 | 0 | 12 | 0 |
| 16th Dec. 07 | , Appu Rao | June to Sept. 07 | 7 | 8 | 0 |
| 11th Jan. 08 | G Venkatappa | Aug and Sept. 07 | 1 | 8 | 0 |
| 25th Feb 08 | , C Rama Rao | 31st December 07 | 12 | 12 | 0 |
| 21st April 08 | , A Mallappa | July to Sept 07 | 3 | 0 | 0 |
| 5th May 08 | , Rágate Venkata Subbia | 30th June 08 | 6 | 0 | 0 |
| 13th May 08 | ,, Mariappa | March 08 | 0 | 12 | 0 |
| Do | Veeraswamy Mudaliar | 30th June 07 | 9 | 0 | 0 |
| 5th June 08 | C Rama Rao | July and Aug 07<br>31st March 08 | 3 | 0 | 0 |
| 17th June 08 | Gandigay Papanna | July and Sept 07 | 2 | 4 | 0 |
| 14th July 08 | Oosmon Khan | June 07 | 1 | 8 | 0 |
| 20th Oct. 08 | Hollentin | June and July 07 | 75 | 0 | 0 |
| 21st Oct 08 | , Kenchveerappa | June 08 | 7 | 8 | 0 |
| 28th Oct. 08 | Settappa | August 07 | 0 | 12 | 0 |
| 7th Nov 08 | Holland | 30th Sept. 08 | 63 | 0 | 0 |
| 10th Nov 08 | Chickamarianna | 30th June 08 | 1 | 8 | 0 |
| 3rd Dec. 08 | ,, Superintendent London Mission Girls and Boys School | 30th Sept 08 | 3 | 0 | 0 |
| 22nd Dec 08 | Padmanabiah | Aug. and Sept 07 | 2 | 4 | 0 |
| 4th Feb. 09 | W Subba Rao | 30th June 08<br>30th Sept 08 | 9 | 12 | 0 |
| 4th May 09 | , Yacoob Sab | 30th Sept 08 | 0 | 12 | 0 |
| 6th May 09 | J S. Chakravarthi | 31st March 09 | 5 | 12 | 0 |
| 8th May 09 | Anandathirtha Rao | Do | 3 | 0 | 0 |
| Do | , M Krishna Rau | June 08 | 0 | 12 | 0 |
| 14th May 09 | , Venkata Munianna | 31st March 09 | 2 | 4 | 0 |
| | Total | | 231 | 12 | 0 |

No 10

b 2

# THE BANGALORE CITY MUNICIPALITY EXCESS WATER ACCOUNT

B —Statement showing the difference between in the postings in the demand Register and the credits in the cash book

| As per demand Register | | | | | As per Cash Book | | |
|---|---|---|---|---|---|---|---|
| Items No | Name | Amount | | | Month | Amount | | | Date |
| | | Rs | a | p | | Rs | a | p | |
| 12 | Mr Ananda Rao Jail Road | 94 | 8 | 0 | April 08 | 108 | 0 | 0 | 4th April 08 |
| 23 | H Chokanna T C Road | 33 | 0 | 0 | Feb 09 | 40 | 0 | 0 | 8th Feb 09 |
| 27 | M S Narayan Rao Chamrajpet | 2 | 4 | 0 | Nov 08 | 3 | 0 | 0 | 24th Nov 08 |
| 31 | „ B D Ragavendhra Rao Chamrajpet | 9 | 12 | 0 | Dec 07 | 12 | 0 | 0 | 14th Dec 07 |
| 40 | „ A Veeraswamy Modaliar Fort | 0 | 12 | 0 | Oct 08 | 12 | 0 | 0 | 19th Oct 08 |
| 112 | O V Vaidyarama Iyer Anjaneya Road | 6 | 0 | 0 | Dec 08 | 6 | 12 | 0 | 19th Dec 08 |
| 316 | A Mallappa Police Station Road | 4 | 8 | 0 | Oct 08 | 2 | 4 | 0 | 10th Oct 08 |
| | Total | 150 | 12 | 0 | | 184 | 0 | 0 | |

## THE BANGALORE CITY MUNICIPALITY

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**Report on the Audit of the Cattle Pound Accounts for the seven years ended June 1909**

The rates of fees levied on cattle impounded are those prescribed in Section 8 of the Cattle Trespass Act I of 1871

2 Feeding charges recovered are those reported to Government in the President's No 101 of the 5th September 1893

3 The annual revenue from this source ranged from Rs 216 to Rs 291 during the period to which the audit relates

4 The establishment employed in this connection consists of a pound keeper on Rs 8 and a watchman on Rs 6 per mensem, so that the net income from the pound ranged from Rs 48 to Rs 123 per annum during the seven years

5 The accounts and registers kept for this source of revenue are —

(1) Receipt book of cattle admissions

(2) Pound keeper s Register

(3) Remittance Registers

(4) Receipt book of cattle releases

6 The following books for the period anterior to the dates noted against each were not furnished for audit as they were stated to be not available

This is unsatisfactory

J S C
14 4

Receipt book of cattle admission, 29th May 1905

Pound keeper s Register, 6th May 1906

Remittance Register, 5th January 1906

Receipt book of cattle release, April 1905

7 All the above books were thus available for 1906 07 and subsequent years The accounts for only three years ended June 1909 could therefore be audited, and this was done

8 *Receipt books of cattle admission* —These are receipts in counterfoils printed and bound into books These counterfoils purport to be those of receipts given to parties impounding cattle The counterfoils show the party impounding, the number and description of animals impounded, and the date of impounding over the initials of the pound keeper The receipts do not bear consecutive numbers in print, nor do the books contain the same number of receipts in each No counterfoils of receipts were forthcoming in the case of many entries in the Pound keeper s Register, *e g*, no counterfoils are traceable for items, serial numbers 1 to 4 in the Pound keeper s Register for July 1906 This only goes to show that receipts were not invariably given and that the procedure left room for unscrupulous men to omit with impunity, in the Pound register cattle impounded for which no receipt was given

This leaves a large loop hole for dishonest practices

J S C
14 4

Yes as people who paid money could not have been of the class who would insist on having a receipt in the proper form

Neither the Pound-k

nor the officers supervising them are now in employ and the irregularities noticed cannot therefore be explained The several suggestions made are noted

9 No counterfoils of receipts were forthcoming for the following periods —

(1) From 26th May 1907 to 2nd September 1907

(2) From 25th November 1907 to 3rd March 1908

(3) From Serial No 29 as per Pound keeper's Register for May 1908, to 76 in September 1908

10 Counterfoil of receipt No 352 which is missing and which must relate to the period between the 18th and 25th May 1907 (because these are the dates of previous and subsequent counterfoils) is blank and it is not known whether the receipt was at all issued on admission of any cattle, if so, how many and of what description were admitted and how much fee was realised on release

11 *Pound-keeper's Register* —This register is intended to furnish all the information required by Section 8 of the Cattle Trespass Act, I of 1871 But the columns for remittance entries are blank, and the signature of the man who secures the release of cattle has not in most cases been taken as required by Section 13 of the Act

12 The registers for the following periods were not available —

(1) From 24th October 1907 to 8th May 1907

(2) From 25th December 1907 to 5th January 1908

(3) From 19th March 1909 to 27th March 1909

Cases apparently of money realized but not credited

J S C
14 4

13 Statement A appended is of cases in which entries of cattle for which counterfoils of receipts issued on admission are forthcoming, were either not found in the register, or were different from the entries in the counterfoils of these receipts entailing a loss of Rs 6 6 *e g* , (1) no entry is found in the register in respect of counterfoil of receipt No 321 purporting to have been issued on the 11th April 1907 for one calf impounded ,

(2) against a goat entered on the 12th July 1906 as Serial No 38 in the register, a counterfoil of receipt purporting to have been issued for a cow is traceable ,

(3) against 4 goats entered in the register as Serial Nos 48 to 51 on the 21st April 1907, counterfoil of receipt No 328 purporting to have been issued on the same date for 8 goats is traceable

14 *Remittance Register* —This register is intended to show daily remittances, to the collection office, of recoveries on account of realisations from cattle pound The register shows also cattle on hand the previous day and those admitted during the day, besides recoveries of fines, etc , in the case of those released The collection shown in the register has been duly acknowledged by the shroff The remittance of collections is however found to have been regularly made

Yes short remittance may be due to loss of a part of the money in hand but excess is a certain indication of great laxity in this case it shows that part of the money received by this man was (probably systematically) kept out of account and misappropriated

J S C
14 4

15 Feeding charges remitted on the 5th May 1908 (Remittance No 130) work up to 0 11 0 as per correct total of details, but a sum of annas thirteen is shown as total and remitted Shroff Ramaiya has also acknowledged annas thirteen This is rather significant as more than what, if the accounts were true, was actually received has been remitted This could be possible only when the pound keeper has more money with him and it is not possible to believe that one could wantonly pay more than what he has really got This throws a suspicion on the correctness of the accounts themselves

16 *Auction lists*—Auction lists of impounded cattle sold were not produced for audit The Collector stated on the 3rd February 1912 that "the sale lists of impounded animals cannot be furnished immediately, as they are not filed separately On confirmation of the sale, the records used to be filed with the miscellaneous papers They will be searched and sent"

This leaves an unexamined loop hole for fraud which was perhaps not unutilised by the men But the auditors could not wait indefinitely Thenon production of these records relating to purely casual receipts is significant as the items from their nature are susceptible of misappropriation

J S C
14 4

17 *Receipt book of cattle release 7*—Counterfoils of these receipts show the amount recovered on account of fines, etc , the date of recovery from whom recovered, and on what account The counterfoils bear the initials of the pound keeper These are found to correspond with the release entries in the Pound keeper's Register and the Remittance Register

18 *Conclusion*—A perusal of the above will show—

(1) that some records were not produced for audit,

(2) that no receipts were regularly issued for cattle impounded,

(3) that, sometimes, the pound keeper issued receipts for animals impounded without entering them in the Pound keeper's Register or entering either a less number of animals or misnaming them as belonging to a class liable to less fees

(The loss of revenue on this account comes up to Rs 6 6 0 as per Statement A appended) and

(4) that the pound keeper did not keep his register written up completely nor perhaps from day to day

19 The Pound keeper s Register bears generally no evidence of the Collector or other responsible officer having checked the entries therein, or of the collection office having exercised any scrutiny over the accounts kept by the pound keeper

It is the same sad story all over No control or supervision—poorly paid subordinates being exposed to great temptation and generally succumbing to it

J S C
14 4

Frequent and surprise visits to the pound at intervals by the responsible officers of the Municipality and check of a *few* entries taken at random from the Pound keeper s Register by reference to counterfoils of receipts given to impounders and releasers of cattle, remittance register, and the actual number and description of cattle in the pound at the time, will conduce to minimise the chances of loss referred to above, while a monthly scrutiny, by the collection office of the accounts kept by the pound keeper will facilitate the prompt rectification of errors or omissions and irregularities in entries and procedure The necessity for such verification and periodical examination of accounts cannot therefore be overrated

T LAKSHMINARASIMHA RAO,
*Officer in charge of the Audit*

*8th April 1912*

# STATEMENT A

Bangalore City Municipality—

Showing cases in which entries of cattle for which counterfoils of receipts issued on admission are forthcoming are not found in the Pound keeper's Register or if found are different from those in the counterfoils of the receipts.

| Date of admission | As per counterfoils of receipt issued | | | Prescribed rates | Amount | As per Pound keeper's Register | | | | | Difference 6 11 | Name of person who made or omitted the entries in the register | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Cattle | | | | Serial No | Cattle | | Prescribed rates | Amount | | | |
| | | No | Description | | | | No | Description | | | | | |
| | | | | Rs a p | Rs a p | | | | Rs a p | Rs a p | Rs a p | | |
| 8th July 1906 | 5 & 7 | 2 | Calves | 0 2 0 | 0 4 0 | 16 | 1 | Calf | 0 2 0 | 0 2 0 | 0 2 0 | C Venkatesaiya | |
| 12th July 1906 | 15 | 1 | Cow | 0 4 0 | 0 4 0 | 38 | 1 | Goat | 0 1 0 | 0 1 0 | 0 3 0 | Do | C V apparently no initial in the counterfoil |
| 19th July 1906 | 27 | 4 | Goats | 0 1 0 | 0 4 0 | 69 to 71 | 3 | Do | 0 1 0 | 0 3 0 | 0 1 0 | Do | |
| Do | 28 | 1 | Cow | 0 4 0 | 0 4 0 | | | | | | 0 4 0 | | Counterfoil is written up by Venkatesiah, number not mentioned one is presumed do |
| 2nd Sept 1906 | 85 | 1 | Ass | 0 2 0 | 0 2 0 | | | | | | 0 2 0 | | |
| 17th Dec 1906 | 174 | 2 | Calves | 0 2 0 | 0 6 0 | 68 & 69 | 2 | Calves | 0 2 0 | 0 4 0 | 0 2 0 | Do | |
| Do | 176 | 2 | Do | 0 2 0 | 0 4 0 | | | | | | 0 4 0 | Do | |
| 21st Dec 1906 | 184 | 1 | Goat | 0 1 0 | 0 1 0 | | | | | | 0 1 0 | Do | |
| 25th Dec 1906 | 190 | 1 | Ass | 0 2 0 | 0 2 0 | | | | | | 0 2 0 | Do | |
| 28th Dec 1906 | 198 | 4 | Asses | 0 2 0 | 0 8 0 | 135 & 136 | 2 | Asses | 0 2 0 | 0 4 0 | 0 4 0 | Do | |
| 30th Dec 1906 | 200 | 1 | Calf | 0 2 0 | 0 2 0 | | | | | | 0 2 0 | Do | |
| Do | 203 | 2 | Asses | 0 2 0 | 0 4 0 | | | | | | 0 4 0 | Do | |
| 31st Dec 1906 | 205 | 1 | Goat | 0 1 0 | 0 1 0 | | | | | | 0 1 0 | Do | |
| Do | 206 | 1 | Cow | 0 4 0 | 0 4 0 | | | | | | 0 4 0 | Do | |
| 1st Jan 1907 | 207 | 1 | Ass | 0 2 0 | 0 2 0 | | | | | | 0 2 0 | Do | |
| 5th Jan 1907 | 211 | 1 | Calf | 0 2 0 | 0 2 0 | | | | | | 0 2 0 | | |
| | | 1 | Horse | 0 4 0 | 0 4 0 | 24 | 1 | Horse | 0 4 0 | 0 4 0 | | Do | |
| 9th Jan 1907 | 219 | 1 | Cow | 0 4 0 | 0 4 0 | | | | | | 0 4 0 | Do | |
| 11th Jan 1907 | 221 | 1 | Do | 0 4 0 | 0 4 0 | | | | | | 0 4 0 | Do | |
| 12th Jan 1907 | 222 | 2 | Cows | 0 4 0 | 0 8 0 | | | | | | 0 8 0 | Do | |
| 30th Jan 1907 | 234 | 2 | Calves ಹೆಂಗರುಗಳು | 0 2 0 | 0 4 0 | 74 | 1 | Calf | 0 2 0 | 0 2 0 | 0 2 0 | Do | |
| 16th Feb 1907 | 259 | 1 | Calf | 0 2 0 | 0 2 0 | | | | | | 0 2 0 | Do | |
| 10th Mar 1907 | 274 | 2 | Goats | 0 1 0 | 0 4 0 | | | | | | 0 4 0 | Do | |
| | | 2 | Kids | | | | | | | | | | |
| 25th Mar 1907 | 306 | 5 | Animals ದನಗಳು | 0 4 0 | 1 4 0 | 87 and 88 | 2 | Cows | 0 4 0 | 0 8 0 | 0 12 0 | Do | These are presumed to be cows as two cows are entered in the Pound keeper's Register against these five |
| 11th Apl 1907 | 321 | 1 | Calf | 0 2 0 | 0 2 0 | | | | | | 0 2 0 | Do | |
| 21st Apl 1907 | 328 | 8 | Goats | 0 1 0 | 0 8 0 | 48 to 51 | 4 | Goats | 0 1 0 | 0 4 0 | 0 4 0 | Do | |
| 25th Apl 1907 | 331 | 2 | Cows | 0 4 0 | 0 8 0 | 66 | 1 | Cow | 0 4 0 | 0 4 0 | 0 4 0 | Do | |
| 4th May 1907 | 339 | 1 | Bullocks | 0 4 0 | 0 4 0 | 3 | 1 | Calf | 0 2 0 | 0 2 0 | 0 2 0 | Do | |
| 18th May 1907 | 350 | 2 | Cows | 0 4 0 | 0 8 0 | 25, 26 | 2 | Cows | 0 4 0 | 0 8 0 | | | |
| | | 2 | Calves | 0 2 0 | 0 4 0 | 27 | 1 | Calf | 0 2 0 | 0 2 0 | 0 2 0 | Do | †A. It is presumed that two cows at least must have been admitted as the plural of cow ಹಸುಗಳು is used in the counterfoil |
| 25th May 1907 | 354 | A not given | Cows | 0 4 0 | 0 8 0 | | | | | | 0 8 0 | Do | |
| | | | | | 0 4 0 | | | | | | | | |
| 26th Dec 1908 | 261 | 1 | Cow | 0 4 0 | | 58 | 1 | Cow | 0 4 0 | | 0 4 0 | Venkatasubbiah | |
| | | 1 | Calf | 0 2 0 | 0 2 0 | 59 | 1 | Calf | 0 2 0 | 0 2 0 | | Do | No fine is recovered for the cow though it is entered in the Pound keeper's Register |
| | | | Total | | 9 8 0 | | | | | 3 2 0 | 6 6 0 | | |

(12)

# THE BANGALORE CITY MUNICIPALITY

## Report on the audit of accounts relating to the Animal and Vehicle Licenses for the seven years ended June 1909

Half yearly taxes as shown below on animals and vehicles in the city were levied with effect from 1st January 1900 under Government Order No 4251—L F 194 94 of the 27th September 1899.

| | Rs | | |
|---|---|---|---|
| (1) Four wheeled spring carriages drawn by two horses | 9 | 0 | 0 |
| (2) Four wheeled spring carriages drawn by a horse a pair horses less than 13 hands a bullock or an ox | 4 | 8 | 0 |
| (3) Two wheeled spring carriage drawn by a horse a mule a bullock or an ox | 3 | 0 | 0 |
| (4) Bicycle or tricycle | 1 | 8 | 0 |
| (5) Horse more than 13 hands | 4 | 8 | 0 |
| (6) Horse not more than 13 hands | 1 | 8 | 0 |
| (7) Elephant | 12 | 0 | 0 |
| (8) Camel | 6 | 0 | 0 |
| (9) Horse not more than 11 hands | 0 | 8 | 0 |
| (10) Bullock or ox | 0 | 8 | 0 |
| (11) He buffalo | 0 | 8 | 0 |
| (12) Ass | 0 | 4 | 0 |
| (13) Dog | 0 | 8 | 0 |

2 The annual income from this source was included under license fees during the period to which the audit relates

3 The accounts and registers maintained in this connection by the collections office are as under —

I Counterfoils of licenses issued on recovery of the taxes

II Remittance Registers

III Demand Registers

4 *Counterfoils of licenses* —There are two sets of these counterfoils printed and bound into books, one for licenses for animals and the other for those for vehicles The counterfoils in most of the books are machine numbered But the number of the license which a counterfoil is intended to represent is in manuscript Though each book is apparently intended to contain one hundred licenses, it actually was found to contain from 93 to 105 licenses, *e g*

(1) Book No 2 of vehicle licenses issued for the half year ended 31st December 1904, contains 93 counterfoils

(2) Book of counterfoils of licenses issued for animals during December 1902, contains 97 counterfoils only

(3) Book No 1 of licenses issued for vehicles during the half year ended June 1905, contains 101 counterfoils

(4) Book No 2 of animal licenses issued for the same half year contains 107 counterfoils

This is unsatisfactory as it leaves room for doubt whether it is the binders fault or whether some sheets were fraudulently abstracted

J S C
14 4

(5) Book No 1 of animal licenses for the half year ended December 1907, contains 125 counterfoils

This makes frauds on the lines stated against para 4 easy
J S C

5 No book bears any certificate of the number of licenses it contains, nor is any register maintained of the supply, issue and return of these books

These certificates are now made on the books

6 The following counterfoils are found missing—

(1) Licenses Nos 24 and 85, for the half years ended December 1902 and December 1903

(2) Licenses Nos 4 and 5 for the half year ended December 1902

(3) License No 79 for the half year ended December 1903

(4) Receipts Nos 33, 35 and 99 Book No 3 of vehicle licenses for the half year ended June 1905

(5) Licenses Nos 45 to 48, 216, 217 and 345 for the half year ended June 1906

(6) Receipts Nos 58 and 84 Book No 1 of vehicle licenses for the half year ended June 1906

(7) License No 345 for the same half year

(8) License No 341 for the half year ended December 1906

(9) Receipts Nos 18 and 92 to 100 in Book No II of vehicle licenses

(10) License No 39 for the half year ended June 1907

(11) Receipt No 31 in Book No I of vehicle licenses for the above half year

(12) Licenses Nos 321, 322, 375 and 376 for the half year ended June 1908

(13) Receipts Nos 79 in Book No 2, and 1 and 20 in Book No 3 of vehicle licenses

(14) Licenses Nos 171, 173 and 174 for the half year ended 31st December 1908

(15) Receipt No 62 Book No 2 of vehicle licenses for the same half year

When a counterfoil is not forthcoming there are no means of tracing its exact amount into the accounts and a loop hole for fraud thus arises Moreover it is a case of destruction of evidence and it is very difficult to bring home the fraud in such cases
J S C
14 4

7 In the following cases, the receipts are found torn off their counterfoils which are blank—

(a) Receipt No 99 Book II for animal licenses for the half year ended December 1906

(b) Receipt No 97 Book II for vehicle licenses for the half year ended June 1907

(c) Receipt No 125 Book No I for animal licenses for the half year ended December 1907

These cases may mean and probably do mean fraudulent use of the license or receipt forms and embezzlement of money
J S C
14 4

8 In a number of cases, too numerous to detail here, the consecutive license numbers are not correctly noted on the counterfoils of the receipts, *e g*,

(1) License No 290 for the half year ended June 1905 follows No 295

(2) License No 125 for the half year ended December 1905 follows 127

(3) License No 330 for the half year ended June 1906 follows 333

(4) License No 24 for the half year ended June 1907 follows 26

The registers and other papers which are stated to be not forthcoming at the time of this audit are not traceable even now Even the books produced at this audit were not carefully secured It is therefore not possible to explain the descripencies observed

The suggestions made in the concluding paras of this report are noted for future guidance

(5) Manuscript No 41 is given to two receipts in Book I of vehicle licenses for the half year ended December 1907

9 Statement A hereto appended is a list of cases in which counterfoils of licenses purporting to have been issued on recovery of the taxes are forthcoming, but in which the connected entries in the Cash Books of the collection office could not be identified This statement includes also items relating to recoveries as shown in the Remittance Register, for which neither the counterfoils of licenses are available for check nor are the connected credits identifiable in the Cash Book The aggregate of the two classes of items is Rs 69 5 2

These are clear instance of money collected but not credited

J S C
14 4

Indicates great laxity in accounting

J S C
14 4

10 Books of counterfoils of licenses issued from January 1903 to June 1904 were not produced for check

Who knows what would be revealed if these were produced?

J S C
14 4

11 *Remittance Register* —These registers show the number and date of licenses the names of persons to whom licenses are issued, their residence, the nature (four-wheeled carriage, bicycle or horse) and amount of tax recovered, and the half-years to which it relates The registers bear in some cases the initials and date by the shroff only, and in some others, those of the Collector, in token apparently of having received the connected remittances There are also entries in the Remittance Register not vouched for by any

12 Irregularities noticed are as follow —

All very serious

J S C
14 4

(a) A sum of Rs 4 8-0, has been entered as collected on licenses Nos 216 and 217 for the half year ended June 1906, though the counterfoils of these licenses are found missing

(b) License No 345 for the same half year, of which the counterfoil if found missing has been entered in the Remittance Register without any amount against the entry

(c) Against licenses 321, 322, 375 and 376 of which the counterfoils for the half year ended June 1908 are missing, a sum of Rs 16 8 0 has been credited

(d) Tax collected as per licenses Nos 155 to 158 drawn in favor of Mrs S Campbell for the half year ended 30th June 1908, amounts to Rs 50, but the Remittance Register which has entries aggregating Rs 39, bears the following remarks made in pencil

'The cheque was dishonored in the Bank The party issued separately cheque for Rs 23 The balance is still due' The sum of Rs 23 is credited in the cash book

(e) Against licenses Nos 171, 173 and 174 during the half year ended December 1908 of which the counterfoils are not forthcoming, a sum of Rs 19 8-0 is credited as per Remittance Register

(f) A sum of Rs 6 was recovered as per counterfoils of licenses Nos 468 to 470 for the half year ended December 1904 from D Venkatappachetti, and shown

in the Remittance Register But the amount credited in the cash book on the 21st September 1904 is only Rs 5-10 10 (to which figure Rs 6 originally entered in the cash book was corrected under the initials of Mr Ramachendra Rao, the then Collector) The total receipts of the day as per cash book includes only Rs 5-10 10

(*a*) A sum of Rs 4 collected on the 10th May 1905 from N Subba Rao on account of licenses Nos 324 and 325 for the half-year ended June 1905 is entered in the Remittance Register and the connected entry in the Cash Book could not be identified But a like sum credited in the Cash Book as recovered from N Narasinga Rao, on the same date is not found in the Remittance Register

(*b*) Another sum of Rs 3 8-0, collected on the 1st July 1904 as per licenses Nos 10 and 11 for the half year ended December 1904 from Chaluvappa could not be traced in the Cash Book while a like sum credited in the Cash Book on the same date as recovered on account of this tax from Chikkunnsamappa is not found in the Remittance Register

13 No Remittance Register was furnished for the period from 1st July 1902 to 7th February 1904 Thus the medium of check between the counterfoils of receipts and the Cash Book was not furnished In order to facilitate the audit a Remittance Register for the period had to be prepared by the Auditors themselves from Irsalpattiee and Cash Books, retarding the audit to some extent

14 *Demand Registers*—The only Demand Registers that were produced for audit related to the period from 1st July 1902 to 30th June 1906 These registers were intended to show the names of persons from whom the tax is recovered the animals and vehicles on which the tax is leviable, the numbers of licenses taken out, the amount of tax recovered with the date of recovery, and, in case of defaulters, the dates on which the several measures of coercion were taken for recovery

15 An inspection of these registers shows that an attempt was made in 1902 to set apart, for entry of names (of persons liable to pay the tax) beginning with each letter of the English alphabet, a certain number of pages, and that the attempt was given up

In the registers, columns intended for entry of dates on which the several measures of coercion are taken are blank The Collector stated that "no separate register showing coercive measure taken in the case of defaulters of animal and vehicle taxes is maintained"

If this were followed up perhaps many interesting cases would come to light Will auditor please let me have a list? Instructions for further scrutiny in this matter will be given if auditor will bring up
J S C
14-4

The Demand Registers show no item of arrears except the names brought forward from previous registers but it is found that taxes are recovered for previous half years also This shows that the tax recovered is entered in it and that the name 'Demand Register is a misnomer The register is therefore to be rightly called 'Collection Register of tax on animals and vehicles' No reason is shown in the Demand Register for not recovering the tax in certain cases

16 It was stated by the Collector that "no register of arrears is maintained but the arrears can be ascertained by a reference to the previous years' registers" If these registers are what are now called 'Demand Registers' a reference to them for previous half years shows only whether a particular individual paid the tax or not for those half years But this does not afford any evidence and extent of his liability The mere fact that a person paid the tax last half year, but did not pay it this half year, does not afford any conclusive evidence of his liability to the tax this half year also The animal, vehicle or both may have in the meantime been disposed of, and the liability of the person to pay the tax may have also otherwise ceased This shows clearly that the mere entry or omission of name in the register is no conclusive evidence of any person s liability to pay the tax In short, no effective scrutiny was, if at all exercised over the demand and arrears of the tax The Collector stated on the 3rd February 1912 that 'the demand of animals and vehicles liable to tax are ascertained by the shanbhogs and the demand fixed' written reports of outdoor subordinates, on which the demand is to be based are evidently not made at all

Very unsatisfactory This laxity must have caused great loss to the Municipality

J S C
14 4

17 Statement B hereto appended shows cases in which connected entries in the cash book of recovery of the tax due from the subordinates who draw conveyance allowance and officers of the Municipality are not identifiable This statement and Statement A (para 9) were sent to the Municipal Office for explanation, but they have not yet been returned

If the Municipal President and his subordinates have themselves evaded taxes it is a serious matter Information should be called for from the officers concerned at once as to whether they paid or did not pay the taxes These officers include three successive Deputy Commissioners besides Vice President and other officers

J S C
14 4

18 The officers of the City Municipality employed on outdoor duties were exempt from payment of the tax for one vehicle and one animal, as per bye law I 2 (c) approved by the Government in their Order No 3947—L F 317 96 of the 13th September 1900 But the Council subsequently proposed the withdrawal of the exemption in the President s letter No 54 of the 8th October 1900, addressed to the Government who sanctioned the proposal in their Order No 7770 1—L F 317 96 of the 7th December 1900 It will thus be seen that the officers and subordinates of the Municipality were not exempt from payment of the tax during the period to which the audit relates This concession was however lately sanctioned by Government

19 *Conclusion* —From the above, it will be seen (1) that counterfoils of licenses, remittance registers and demand registers were not completely produced for audit, the reason stated being that they are not traceable,

(2) that as some counterfoils are either blank or torn off, it is not possible to say whether connected receipts were actually written and issued as licenses, and, if so, how much money was collected on them and from whom,

(3) that the entries in the cash book relating to some counterfoils of licenses issued could not be identified,

(4) that there is no trace of payment of the tax by officers and subordinates of the Municipality who, it is believed could not do without maintaining such animals and vehicles as are liable to the tax,

(5) that the remittance register do not invariably bear the acknowledgment of the shroff for receipt of money, and

(6) that the demand registers are not complete inasmuch as they do not show the uncollected demand and the coercive measures taken against the defaulters,

(7) there does not appear to be any effective and systematic process of ascertaining from time to time the existence of taxable animals and vehicles within the Municipal limits, for which tax has not yet been paid. The accounts and registers examined bear no evidence of having been seen by the responsible officers of the Municipality except in some cases in which the entries in the demand register are initialled by the Collector apparently when issuing licenses

The procedure to be adopted may fallow the Municipal Accounts Manual with such modifications as may be deemed necessary

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20 In order to maintain a thorough and up to-date scrutiny over the demand on account of this tax, it is necessary, as in Madras, to require responsible officers to submit by the 20th of the first month of every half year lists (for form see annexure C) of all persons owning animals and vehicles liable to the tax under Section 59 *b* (ii) of the Municipal Regulation These lists should give full details and be carefully verified with the register of licenses of the previous half year The lists should then be sent with a list of omissions, if any, to one of the Councillors of the Division concerned for verification and report on their return from the Councillors duly counter signed, they should be filed and the necessary additions and alterations made in them from time to time with reference to the monthly revision lists of outdoor officers showing the new animals and vehicles brought into use during the month If, in any case, licenses are taken out for animals or vehicles not included in the half yearly or monthly lists, the necessary additions should be made in the half yearly lists under the initials of the Vice President In cases in which the names of persons are found by the Councillors to have been rightly omitted from the half yearly list, the reasons from such omission should be given by the Councillors against the entry concerned in the list of omissions All the numbers of licenses already taken out as shown in the collection register should be noted against the respective names in the lists A blank form of application for licenses should then be sent to every person shown in the list who has not already taken out licenses, with a request that he may fill up the form in respect of the animals and vehicles owned by him and liable to the tax, and return it to the Municipal office within a week together with the amount of tax payable by him on account of them and obtained the required licenses The same procedure should be followed with regard to all persons whose names appear in the subsequent monthly lists The numbers of all licenses taken out should be noted from time to time in the half yearly lists This procedure will enable a correct and up to date demand being maintained, and coercive measures for recovery of the tax being taken in time against the defaulters

Resort to coercive measures gives the rate payer an opportunity to dispute his liability to pay the tax demanded and the Municipality to correct on the one hand their demand, if necessary, and to ascertain on the other

whether the tax is still due or has already been collected though unremitted

The present demand registers, as they are now called, are not necessary and may be dispensed with

21 Licenses in each book should bear consecutive numbers in print and all the books should contain the same number of licenses, say 100 A certificate should be appended at the beginning of each book as to the number of licenses it contains All the licenses issued in any half year should bear one series of consecutive numbers which should also be inserted in the certificate A register should be maintained showing the receipt issue and the date of completion of these books The books should be filed as soon as all the licenses therein are issued

22 The accountant in the Collection office should verify each remittance with the connected counterfoils of licenses, and see that no amount collected as per counter foils remains unremitted The Collector should at least periodically satisfy himself by checking at random some percentage of items of collection and entries in the lists the counterfoils of licenses, and remittance registers, that no amount collected remains unremitted, and that in the case of defaulters due coercive measures are taken in time Such check is at present conspicuous by its absence and there is room for much improvement and increase of revenue in this department

T LAKSHMINARASIMHA RAO,
*Officer in charge of the Audit*

## STATEMENT A

Showing cases in which counterfoils of licenses purporting to have been issued on recovery of tax for animals and vehicles are forthcoming or in which only entries of recovery in the remittance register are found but in which the connected entries in the cash book could not be identified

| Licenses issued | | Tax recovered from whom | Amount recovered | | | Collector who passed the license as per initials found on the counter foils etc |
|---|---|---|---|---|---|---|
| Date | No | | Rs | a | p | |
| 5th Jan 1904 | 66 and 67 | Woollen Cotton and Silk Mills, Company | 7 | 5 | 0 | Mr M Ramachendra Rao |
| 6th Jan 1904 | 73 | Mr B C Narasimha Iyengar | 3 | 0 | 0 | Do |
| Do | 20 | Mallappa | 3 | 0 | 0 | Do |
| 5th Nov 1902 | 574 604 775 and 872 | Kamalasani | 4 | 0 | 0 | Do |
| 24th Feb 1903 | 155 to 158 | Mrs Campbell | 7 | 0 | 0 | Mr M G Krishna Rao receipts issued amount to Rs 30 but only Rs 23 is credited on 18th March 1903 (*item 3*) |
| 15th Sept 1903 | 244 | Mr K Gurumiah | 1 | 0 | 0 | Mr M G Krishna Rao counterfoil shows Re 1-3-0 but only 0-3-0 credited on 15th September 1903 (*item No 25*) |
| 7th Mar 1904 | 203-10 | Syed Hafiz | 7 | 8 | 0 | As per entry in remittance register no counterfoil is available |
| 16th Mar 1904 | 221 to 232 | Mr H V Nanjundayya | 1 | 0 | 0 | Rs 32-8-0 as per remittance register and Rs 33-8-0 as per entry in cash book on 16th March 1904 no counterfoil is available |
| 21st Sept 1904 | 468 to 470 | D Venkatappa Chetti | 0 | 5 | 2 | Mr M Ramachandra Rao Rs 6 collected Rs 5-10-10 credited on 21st September 1904 *vide* para 12 of the audit report |
| 4th Oct 1904 | 503 and 504 | Shamanna | 4 | 8 | 0 | Mr M Ramachendra Rao |
| Omitted | 330 to 332 | Mr H Ramaiya (for 2 half years of 1901) | 16 | 0 | 0 | Do |
| 4th July 1905 | 23 and 24 | Mr T S Raghunatha Rao | 4 | 8 | 0 | Do |
| 13th Sept 1905 | 267 and 268 | V Arumuga Mudahar | 4 | 8 | 0 | Do |
| 16th Mar 1906 | 265 and 266 | Mr B Krishna Rao | 3 | 8 | 0 | Mr M G Krishna Rao |
| | | Total | 69 | 5 | 2 | |

# BANGALORE CITY MUNICIPALITY

STATEMENT B —Showing cases in which recovery of animal and vehicle taxes due, if any, from the President, Vice-President, Health Officer, Engineer and Collector as well as other subordinates drawing conveyance allowances is not verifiable for the seven years ended June 1909

| Official designation | 1902-03 | | 1903-04 | | 1904-05 | | 1905-06 | | 1906-07 | | 1907-08 | | 1908-09 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Half year ended December 1902 | Half year ended June 1903 | Half year ended December 1903 | Half year ended June 1904 | Half year ended December 1904 | Half year ended June 1905 | Half year ended December 1905 | Half year ended June 1906 | Half year ended December 1906 | Half year ended June 1907 | Half year ended December 1907 | Half year ended June 1908 | Half year ended December 1908 | Half year ended June 1909 |
| President | Mr Sparkes | Mr Sparkes | Mr Sparkes | Mr Sparkes | | | | | Mr Sparkes | Mr Sparkes | Mr D Devaraj Urs | Mr D Devaraj Urs | Mr B J Kumaraswami Naik | Mr B J Kumaraswami Naik |
| Vice-President | Mr Badami Krishna Rao | Dr Palpu | Dr Palpu | Dr Palpu | | | | | | | | Mr M G Krishnaswami Rao | Mr N Subba Rao | Mr A Subba Rao |
| Health Officer | | | | | | | | | | | | | Dr B Krishna Rao | |
| Engineer | Mr P C Chengalroya Naidu from half year June 1903 to half year ended December 1908 | | | | | | | | | | | | | |
| Collector | Mr M Ramachendra Rao from half year June 1903 to half year June 1907 | | | | | | | | | | | | | |
| Sub Overseers | Yagappa | Yagappa | Yagappa | | | | | | | | Mr M G Krishna Rao half year December 1907 to June 1909 | | | |
| | Rickets | Rickets | Rickets | Rickets | | | | | | | | | | |
| | | | | D Shamanna | | | | | | D Shamanna | | | | |
| | | Sivarama Iyer | | | | | | | | K Subba Rao | | | | |
| | | | | | | | | | | Sivarama Iyer | | | | |
| Store keeper | | | | | | | | | | | | K Srikantaiya | | K S Iyer |
| | | | | | | | | | | | | B Krishna Murti Rao | | |
| Octroi Inspector | | Mr Gulam Kader Khan | | | | | | | | | | | | Venkataramaiya |
| Hackney Carriage Inspector | | D Varadappa | | | | | | | Mr Azizudin Mekri | | | | | |
| Sanitary Inspector | | | | | N Varadachar | | | | | | | | | |
| | | | | | K Varadaraju from half year ended December 1903 to end of June 1909 | | | | | | | | | |
| Assistant Sanitary Inspector | Gulam Ali Khan | | Gulam Ali Khan | | | | | | | | | | | |
| | | | | | from half year ended December 1904 to end of June 1909 | | | | | | | | | |
| | | | | | | | V Kumaraswami Mudaliar | | | | | | | |

N B —Blanks indicate either recovery or absence of liability Entries of names indicate defaulters in respect of the half years concerned

# BANGALORE CITY MUNICIPALITY

## Statement C List of animals and vehicles subject to license tax for the half year ending 191

| Serial number | Name of party | Address | Numbers of licenses for the previous half year | | Arrears | | Demand | | | | | | Total | | Date of transmission of form of application | Service of notice | | Number of warrant | Amount paid | | | | Remissions and writes off | | | Balance | | Number of licenses for the next half year | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Animals | | | Vehicles | | | | | | | | | Animals | | Vehicles | | | | | | | | | |
| | | | Animals | Vehicles | Animals | Vehicles | Description | Number | Amount | Description | Number | Amount | Animals | Vehicles | | Date | Number | | Number of license | Amount | Number of license | Amount | Animal tax | Vehicle tax | Authority | Animal tax | Vehicle tax | Animals | Vehicles | |
| | | | | | Rs | Rs a. | | | Rs a | | | Rs a | Rs a | Rs a | | | | | | Rs a | | Rs a | Rs a | Rs a | | Rs a | Rs a | | | |

## BANGALORE CITY MUNICIPALITY

**Site Value Accounts of the Basavangudi, Malleswaram Sankarapuram Basavangudi and Malleswaram Extensions**

The recovery of value and maintenance of accounts were, it is said, transferred from the Bangalore Taluk to the Municipality from the 1st July 1903 The recoveries are remitted directly to Government Treasury for credit to Provincial Funds

2 The period of accounts subjected to audit is from 1st July 1903 to 30th June 1909 For purposes of this audit, the demand and collection shown by the Bangalore Taluk in the demand register for June 1903 were assumed to be correct The following accounts were audited —

(1) Auction lists
(2) Counterfoil receipt books
(3) Remittance register
(4) Monthly statements of demand collection and balance
(5) Register of sites

### AUCTION LISTS

3 In confirming the sale of certain sites mentioned in the lists submitted by the Deputy Commissioner, Bangalore District in his Nos 3840 and 1781 of the 19th March 1901 and 10th June 1901 respectively, the Government directed in their Order No 17591--L B and P 623 of the 29th June 1901, that 'the remaining sites in both the extensions may be sold by *Public auction* as applications are received, and the sale confirmed in accordance with the general rules in force The rules referred to are evidently the Land Revenue Rules under which Revenue Officers can confirm sale of land It will thus be seen that such sites in the two extentions as had not been disposed of on the 29th June 1901 should have invariably been sold by *public auction* and that the sales confirmed by the Deputy Commissioner or other Revenue Officer as the case may be as the land belonged to Government and the sale proceeds were also credited to Government The following are some of the cases of sites given for upset price in the Basavangudi extension after the issue of the above order

(i) Sites Nos 144 to 156, Bl IV (80 × 120) each to Mr M N Krishna Rao for Rs 650—(*Vide* President's remark dated 27th November 1905) at page 9 of the Auction Book
(ii) A plot of ground (60′ × 120 to the south of site No 144, Bl IV, without numbers to Mr M N Krishna Rao, for Rs 100—(*Vide* President's remark dated 10th January 1906, at page 11 of the Auction Book)
(iii) Sites Nos 180 to 199 (11 × 30′ each) Bl IV, to some contractors for Rs 690 (*Vide* President's remark dated 11th June 1906, at page 33 of the Auction Book)
(iv) Site No 27, Bl V (100 × 30) to Syed Mahomed Gouse, clerk, Book Depot for Rs 30 – (*Vide* Vice President's remarks (no date) at page 51 of the Auction Book)

(v) Sites Nos. 27 and 28 Bl IV (80'×30' each) to S M Punita for Rs 48--(*Vide* Vice President's remarks of the 6th September 1907 at page 85 of the Auction Book)

Moreover, the auction lists relating to the period during which Mr A S Nagavkar, was the full-time President of the Municipal Commission bear his orders of confirmation of sales of sites The oral explanations generally given by the officials concerned for sale of sites for upset price is that such sale is indirectly authorised by Government who directed in their Order No Fl 1871-2 of the 8th May 1903 "that a limit of three years be fixed within which the value of sites purchased hereafter by officials *whether in public auction or otherwise* must be paid in equal monthly instalments distributed over the period" It does not appear to be the intention of Government to modify in this order the mode of sale prescribed in their order of the 29th June 1901 The explanation given is a plausible one and the Municipality has evidently taken undue advantage of the use by the Government of the words underlined above in their order of the 8th May 1903 No explanation is however offered in support of the President's confirmation of the sales of sites unless it be that the rules applied *mutatis mutandis* and the President for the purpose was considered a Deputy Commissioner

The disposal of the sites referred to for upset prices seems to be on the strength of the Government order of the 8th May 1903 quoted

4 In the Auction Book, of the Basavangudi Extension opened from the 22nd August 1905, loose sheets have been inserted between pages 76 and 77, 88 and 89, 90 and 91 Barring the above irregularities, the record of auction sales of sites is in order

The undermentioned are some of the cases of sales conducted before the 30th June 1909, but confirmed after a long delay Demand in these cases has not therefore been shown in the demand statements till after June 1909 —

The cause of delay in confirming these sales is not ascertainable

| Date of sale | Date of confirmation of sale | Block and site No | Purchaser |
|---|---|---|---|
| 18th Nov 1908 | 11th Mar 1910 | I 33 | Raja Rao |
| Do | Do | I 32 | Do |
| Do | Do | IV 161 | Munivenkata Naidu |
| Do | Do | IV 162 | Do |
| Do | Do | IV 163 | B Narasinga Rao |
| Do | Do | IV 164 | G Venkatanaranappa |
| Do | Do | IV 165 166 | Munisamiappa |
| Do | Do | IV 167 168 | Do |
| 15th Feb 1909 | Do | VI 1 | K C Subba Rao |
| Do | Do | VI 2 | Do |
| Do | Do | VI 4 | Krishna Rao |
| Do | Do | VI 3 | Vaidesvara Iyer |
| Do | Do | IV 169 | Munisamappa |
| Do | Do | IV 170 | Do |
| Do | Do | IV 200 | Mariappa |
| Do | Do | IV 201 | Do |
| Do | Do | IV 202 | Siddaiya |
| Do | Do | IV 203 | Kadarappa |
| Do | Do | IV 204 | Ramaiya |
| Do | Do | IV 205 | Basappa |
| Do | Do | IV 206 | Mohamed Ali |
| Do | Do | IV 207 | Do |
| Do | Do | II 197 | Narayana Rao |
| Do | Do | I 4 | Ramachandra Rao |
| 23rd Mar 1909 | Do | IV 208 210 | Maradappa |
| Do | Do | IV 211 212 | Subba Rao |
| Do | Do | IV 213 215 | Govindasami Naidu |

## COUNTERFOIL RECEIPT BOOKS

5 Counterfoils in these books purport to be those of receipts issued under the signature of the President or Vice-President for value of sites recovered These documents specify the dates of recovery, the names of purchasers of sites, numbers of sites and the block and the amount recovered No account is kept showing the receipt and issue of these books From July 1903 to 30th June 1909, 16 books of these receipts were used for the Basavangudi and 11 for the Malleswaram extensions The receipts in them do not bear printed consecutive numbers The numbers are in manuscript The books do not also bear certificates of the number of receipts they contained, nor are they found to contain the same number of receipts, *e g*, *vide* the marginal note

| BASAVANGUDI EXTENSION Book No | No of receipts each book contained |
|---|---|
| 1 2 | 100 |
| 3 4 8 | 101 |
| 5 9 | 96 |
| 6 | 97 |
| 7 11 12 15 | 98 |
| 10 14 | 102 |
| 13 | 104 |
| 16 | 94 |

6 The numbering of the receipts was not carefully done, *e g*

### BASAVANGUDI EXTENSION

Book 4 The number of the counterfoil receipt succeeding the one bearing 2636 is 2537 — Noted

6 Counterfoil receipt bearing No 2725 is followed by the one bearing 2727

8 Counterfoils of receipts Nos 2906 and 2969 are not found

10 Counterfoil receipt No 3171 is not available

12 Counterfoil of receipt No 3379 is not found

14 Counterfoil of receipt No 3502 is not found

Counterfoil No 3564 is succeeded by one bearing 3465

### MALLESWARAM

Book No 6 Two receipts are issued bearing 1719, dated 8th August 1905 and 9th August 1905 and two more bearing No 1782, dated 4th November 1905 and 17th November 1905

Book No 3 Numbers 1450 to 1459 appear twice

Book No 7 Receipt bearing 1802 appears thrice and those bearing 1803 and 1804 appear twice

Book No 9 After 2007, the next one is 2009 Receipt bearing 2046 appears twice

Book No 10 After 2115, appears twice

6 A The following receipts are not dated —

### MALLESWARAM

| Book No | Receipts |
|---|---|
| 3 | 1455 to 1458, 1465 to 1469 |
| 4 | 1495, 1496, 1498, 1499, 1506, 1509 |
| 5 | 1653, 1654, 1656 |
| 6 | 1739 |
| 8 | 1890 to 1893 |
| 10 | 2519 to 2525 |

Noted

7 In the following cases, corrections in the counterfoils are not attested —

### BASAVANGUDI EXTENSION

| | | | | | |
|---|---|---|---|---|---|
| Book | 4 | 2484 | Rs 2 | corrected to Rs | 1 8 0 |
| | 10 | 3118 | ,, 70 | ,, ,, | 69 0 0 |
| | 10 | 3115 | ,, 2 | ,, Re | 1 0 0 |

8 In the undermentioned cases counterfoils seem to have been torn off as what are apparently their stumps, are left behind in the books

BASAVANGUDI EXTENSION

| | | |
|---|---|---|
| Book 8 | After counterfoil receipt No | 2941 |
| | | 2970 |
| | Counterfoil receipt No | 2906 |
| 12 | | 3333 |

This tends to disclose a very objectionable practice, *viz* collecting money without giving a proper receipt
J S C
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9. Though no counterfoils of receipts for some recoveries are forthcoming, the items are found remitted as per remittance register, *vide* Statement A

10 As in some cases receipts are found to have been issued more than a week before and even after dates of remittance of recoveries to the treasury, much difficulty was experienced in tracing the connected entries in the remittance register on the one hand, and the receipts on the other, *vide* Statement B attached Want of note, in receipts and the register of counter reference to each other was the chief cause of this difficulty The explanation generally offered is that in the former case the amounts recovered formed portions of the sale price and were therefore held in deposit and remitted to the Government Treasury with the balance of the purchase money subsequently recovered, if any, after the sales were confirmed and that in the latter case the receipts were issued either when a demand was made for them or when the balance of purchase money was recovered Receipts should be issued as soon as recoveries are made and amounts remitted soon after recovery Another irregularity that was observed is that till after June 1907 deposits recovered on account of site value were neither remitted to the Government Treasury to the credit of the Revenue deposit account nor credited to Municipal Funds as deposit, though the former was the right course to have been followed It is however learnt that the account of these amounts were separately kept in the Municipal Treasury But the only register furnished in this connection is one relating to the period from the 15th August 1903 to 12th November 1903 and showing recoveries of site value sent for safe custody to the collection treasury The register for the subsequent period was not available From July 1907, deposits on account of site value were credited to Municipal Funds as deposit and subsequently withdrawn and remitted to the Government Treasury A close perusal of Statement B will show how far the explanation for delay in remittance is satisfactory or correct when the delay ranges from one week to more than 2 years and 8 months

Unsatisfactory
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Indicates clear instances of temporary embezzlement perhaps intended to be permanent
J S C
14 4

11 The delays noticed above were mostly disclosed already by Mr Magadi Karnik Krishnamurti whose audit report on the site value accounts was forwarded by Government to the Comptroller for information It is observed that on an explanation furnished by the Municipality for these irregularities as due to loose system of keeping money in *Amanath* or out of account in the office cash box without the same being entered in the cash book, the Government in their Order No 6039 40—Ml 80 09 33 of the 18th January 1911, directed early steps being taken for cash received being promptly accounted for and lodged in proper custody No cash book is kept for entry of recoveries of site value Money recovered on

this account should at once be remitted to the Government Treasury to the credit of Government, and the Treasury acknowledgment obtained in the remittance book maintained

Noted

12 *Remittance Register*—This register shows the names of persons from whom the recovery of site value is made, the number of sites and the blocks in which they are situate, the amount recovered from each person and the date of remittance to the Government Treasury When a remittance is sent to the treasury, the several recoveries entered in the register are totalled and the sum written both in figures and words The register contains also the acknowledgments of receipt of the amounts in words signed by the Treasurer or the Treasury Officer, accordingly as the amount remitted is less that Rs 500 or otherwise

13 Five cases in which counterfoils of receipts issued are forthcoming, but in which the recoveries are not found entered in the Remittance Register were also observed *vide* Statement C It will be seen that the first entry in the statement shows a recovery of Rs 80 in September 1904 (date not given) as per counterfoil receipt No 2622 in Book No 4 from Mr K Srinivasa Rao for Krishnaji Narasimha, the purchaser of site No 89, Block VIII But a remittance of only Rs 9 is observed to have been made on the 13th August 1904, *vide* reverse of page 44 of the Remittance Register Apart from the impracticability of a recovery made in September 1904 having been remitted on the 13th of the preceding month, the difference of Rs 71 has to be accounted for The explanation offered is that this sum was sent to the Bangalore Taluk Treasury for credit towards the House building advance made to Krishnaji Narasimha of the Revenue Survey Office This statement is borne out by the Bangalore Taluk Amildar's Ittilla No 554 of the 9th April 1905, addressed to the Assistant Commissioner, Bangalore Division, stating that the sum of Rs 71 was credited to the House building advance on the 30th August 1904 The credit was also traced in the House building advance account of the Comptroller s Office for August 1904

14 The second entry is a sum of Rs 25 8 0 purporting to have been recovered on the 15th September 1905 under receipt No 2904 (Book No 8) from Puttappa *alias* Thimmaiya for site No 108 Block III B The receipt has been torn off its counterfoil on which the following remark is found written in red ink by D Venkata Rao, munshi of the Municipal Head Office on the 21st November 1905 and nobody has attested the remark The counterfoil as originally written bears the initials of C Ramaiya, Head Accountant, and Mr A S Nagavkar, President

"See the remarks in the site register for site No 94, Block VII, amount returned to the party

From a reference to the site register it is seen that site No 94, Block VII (100 × 30) was originally given to one Thimmappa for Rs 30 which amount, as per demand registers for October, November and December 1902 is seen to have been recovered and that site No 108, Bl III B was in lieu of site No 94, Bl VII From the auction register it is found that Puttaiya *alias* Thimmaiya bought

It is learnt that Ti

No 13

2

paid a deposit of Rs 9/- on account of site No 108 bid for by him for Rs 34-8-0 and requested that the sale of the site No 94 might be cancelled and the value of Rs 30/- paid by him therefor adjusted towards the value of site No 108 and that the excess of Rs 4-8-0 need not be refunded to him This statement is borne out by a note made under the initials of the then President Mr A S Nagavkar under date 21-11-1905 vide page 147 of the site register

site No 108, Bl III B for Rs 34 8 0 and paid Rs 6 towards the value in August 1905 This amount is remitted to the treasury It is thus seen that Rs 39-0-0 had been recovered if Thimmaiya and Thimmappa are the names of the same identical person and if the exchange of the sites was made against Rs 34 8 0 actually due from Thimmaiya and that sum of Rs 4 8-0 was recovered in excess, as per site register

15 If the exchange of the sites was as per site register, duly made with the knowledge of Thimmaiya it is improbable that he would come forward to pay Rs 25-8 0 (the exact difference between Rs 30 8-0 and Rs 9) to the Municipality when Rs 30 already paid by him was at his credit It is not possible to understand how if the Municipality knew that the exchange of the sites was to be allowed a receipt was actually prepared signed and handed over to the man for Rs 25-8-0 The receipt was prepared on the 15th September 1905, and the remarks to the effect that the money was returned was made on the 21st November 1905 The actual date on which the money might have been refunded is not known If it was returned on the 21st November 1905, the amount was evidently kept out of account for more than nine weeks If, however, as remarked on the receipt, the money was returned, the original receipt given to the party for the amount should have been got back or a separate receipt taken from him for the sum This was not done In case the Municipality did not know till November 1905, that the purchaser wanted an exchange of sites, the sum of Rs 25-8 0 paid by him in September 1905, was evidently in satisfaction of a legitimate demand against the purchaser at the time If so, it is not understood why the sum of Rs 25 8 0, was not remitted to treasury soon after recovery, but kept out of account for more than two months

The third item which has also not been remitted is Rs 2 purporting to have been recovered under receipt No 3001 (Book 9) dated 22nd December 1905, from Hanumantharaya Chetty, shroff, Bangalore Taluk, for sites Nos 104 to 106, Block 2 The counterfoil of this receipt is initialled by C Ramaiya and Mr A S Nagavkar on the reverse of the counterfoil a remark is found written on the same date by D Venkata Rao, munshi to the effect that this receipt in lieu of receipt No 2960 (25960 as written is evidently wrong) dated 14th November 1905, which was lost This remark is not attested by any It is not known who lost it If it was lost by the Municipal office, it is not known why the receipt was at all torn off its counterfoil if not for immediate delivery of it to the payee, and whether on the reverse of the second receipt given to the man a remark to the effect that it was in lieu of the one bearing No 2960 was written

Not explicable The Head Accountant and the Shroff of this date are no longer in service

Recovered and not credited Detection

J S C 14 4

16 No explanation was furnished for the remaining two items amounting to Rs 3 recovered but not remitted

17 The counterfoils of receipts Nos 2771 to 2777 (Book No 6, Basavangudi) show a total recovery of Rs 30 4 0 as having been made on the 24th and 26th April 1905 The details of this amount, as entered in the remittance register at page 12 exactly correspond with the amounts as per counterfoils of the receipts But the total entered in the register is only Rs 29 4 0 and this

sum was remitted to the treasury and duly acknowledged by it on the 24th idem The entries in the remittance register have been attested by C Ramaiya, head account ant and Mr C S Balasundaram Iyer, the then President

Vide reply above

18 In the following cases, no acknowledgment of the treasury is recorded and authenticated in the remit tance register for items paid to the treasury apparently in the form of remittance transfer receipts

Apparently no explanation is forthcoming for this omission

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BASAVANGUDI EXTENSION

| Rs | a. | p | | Rs | a | p | |
|---|---|---|---|---|---|---|---|
| 11 | 8 | 0 | out of | 15 | 4 | 0 | remitted on the 9th November 1905 |
| 22 | 8 | 0 | do | 69 | 8 | 1 | do 25th January 1906 |
| 5 | 8 | 0 | do | 52 | 4 | 0 | do 6th October 1906 |

Noted.

MALLESWARAM EXTENSION

| Rs | a | p | |
|---|---|---|---|
| 2 | 8 | 0 | remitted on the 6th December 1905 |
| 3 | 0 | 0 | do 10th August 1906 |

*Monthly statements of demand, collection and balance*

19 These statements show the numbers of sites and blocks, the names and designation of purchasers, value of sites, recoveries made to end of previous month and those during the month, and the balance due One statement is sometimes prepared for two consecutive months The statements examined are the office copies maintained by the Municipality It is said that the fair copies of these statements with a certificate recorded therein by the treasury as to the correctness of the month s recovery as noted in the statements, were submitted to the Comp troller

A very loose practice The clerk s statement instead of a proper statemetn signed by the T O was considered sufficient for posting an important re gister

J S C
14 4

20 It is said that recoveries of site value from officials were made directly by the treasury also at the time of encashment of salary and establishment bills con cerned Intimation of such recoveries was not it is said, formally received at the Municipal office It is ascer tained that an official of the Municipality would go to the Bangalore District Treasury every month and bring from there the particulars of such recoveries which would be shown as such in the demand register then under preparation It will thus be seen that all the recoveries shown in the demand registers are not found in the remittance register All the scrutiny that could be exercised in this respect was to see that all remittances as per remit tance register were posted in the demand register This was done With the exception of the following errors noticed as regards the Basavangudi extension the postings from the remittance register were found to be correct

(1) *August and September 1904* —
Bl I Site Nos 105 and ½ of 106 Naraso Narayana Revenue Survey Office recovered Rs 5 in August 1904 in two in stalments of Rs 2 8 0 each and not Rs 2 8 0 only

(2) *January 1905* —
Bl III (a) Site No 23 Govindaraju Mudaliar Sub Court recovered Re 0 3 2 only and not Rs 1 3 2

(3) *October 1906* —
Bl II Sites 14 and 15 Visvanatha Sastri schoolmas ter recovered Rs 1 4 0 and not Re 0 12 0 only

(4) *April and May 1909* —
Bl I Sites 232 and 233 S Narayan Rao General and Revenue Secretariat recovered Rs 4 12 0 in May and not Rs 3 12 0 only

These sites are not on the balance list of this date

21 Officers and others from whom site value is due reside in the several districts of the province Site value is in such cases r covered and credited to provincial funds

Necessary correction has been made in the De Register

by the treasuries concerned when cashing the salary or establishment bills or in cash As the Municipality is said to have had no intimation of the recoveries in districts other than Bangalore, the Municipality could not incorporate in the statements all the collections made on this account in the province It is not therefore possible to say that the balances shown in the statements as still due are correct, *e g*,

**No balance is shewn as due from the Mutt in the present Demand Register**

A piece of land 3 acres and 10 guntas in extent in the Basavangudi extension was given under Government Order No 2249-51—Ml 109-06-10 of the 6th September 1907, for Rs 325 to Ramakrishna Mission Out of this amount Rs 225 recovered by the Manjarabad Taluk Treasury in October 1907, are not entered in the statement But a sum of Rs 100 only recovered by the Municipality in May 1908, is shown in the statement

22 Though the Comptroller issued in May 1910, a circular asking the Deputy Commissioners of Treasury Departments to give intimation to the Municipality of the recoveries made if site value in their districts, such intimations are reported to have not been received

**The reason is not ascertainable now**

23 In the following cases relating to the Basavangudi extension the names of the purchasers as shown in the statement are different from those of the highest bidders as per auction list —

| | Highest bidder as per sale list | Purchaser as per demand statement |
|---|---|---|
| Site No 9—12 | Abdul Rahim | Abdul Guffore |
| Bl III *b* Site No 2 | Pajiah Chetty but signed by Chinnappa Chetty | Chinnappa Chetty |

**Not traceable**

24 In the demand statement for August and September 1904, a lump sum of Rs 233-4 0, has been entered as demand and as recovered in August 1904, without details which were not furnished The corresponding remittance is not traceable in the remittance register also

25 The following statements are also appended to this report —

D Statement showing items of demand collection wrongly entered or brought forward to subsequent demand statements

E Statement showing items of recovery short or in excess of demand, but omitted in demand statements

F Statement showing such demands shown in the demand statements as are not verifiable from the action lists

## REGISTER OF SITES

26 A register is maintained showing the name, address and residence of purchasers, numbers of sites purchased, their dimensions, area, date of sale, and date of grant of scrip Transfer and exchange of sites are also noted in the Register

## GENERAL

27 An attempt was made to verify the balances shown in the demand statements as outstanding by deducting from the sum of the values of sites sold the total recoveries made As recoveries are made in almost all the districts of the Province and no intimation, it is said, of such recoveries are given by the treasuries to the Municipality the recoveries shown in the demand statements are not therefore exhaustive, and the balances entered therein are also consequently incorrect This state

of things rendered it impracticable to carry out the intended verification of balances shown as due in the demand statements and thus a very valuable check could not be made

28 Realisations on account of value of sites sold in the Basavangudi and Malleswaram extensions amounted to Rs and Rs respectively as per Comptroller's office accounts to end of June 1909

## SHANKARPUR EXTENSION

29 The accounts maintained as per margin since June were subjected to scrutiny, and they were found to have been correctly maintained The realisations on account of value of sites are, under orders of Government, credited to Municipal Funds The amount realised to end of June 1909 was Rs

1 Site Register
2 Allotment Register
3 Receipt Books
4 Cash Book

The accounts of this Extension were lately scrutinised by a special Committee of the Municipal Councillors and their report in the matter is referred to the Municipal Council for consideration

No demand registers though called for were furnished for audit

30 A perusal of the report will show —

(1) that sites were sold for upset price in contravention of the express orders of Government,

(2) that sales of sites were confirmed by the President of the Municipality,

(3) that some amounts recovered were not remitted to treasury or remitted after a long delay,

(4) that entries of names of purchasers demand and collection were either omitted or not correctly made in the demand registers,

(5) that the demand and remittance registers were not generally scrutinised by anybody,

(6) that no precautions were taken to keep accounts of receipt books, and no check was exercised to ensure their proper custody and use, and

(7) that there is abnormal delay in confirming the sales of sites

31 The above irregularities are evidently due to want of careful attention to rules and orders of Government, and to the absolute absence of scrutiny over the receipts, accounts and registers kept

T LAKSHMINARASIMHA RAO,
*Officer in charge of the Audit*

No 13

A —Statement showing cases where remittances are not covered by counterfoils of receipts issued

| Site No and block | Purchaser s name | Amount | Date of remittance | Site and block No | Purchaser s name | Amount | Date of remittance |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Basavangudi Extension | Rs a p | | | | Rs a p | |
| | | | | | Venkatasubbaiya | 20 0 0 | 16th Sept 1903 |
| 2 11 | M G Pounaiya | 70 0 0 | 10th Sept 1903 | | Rama Raju | 8 0 0 | Do |
| 9 12 | Abdul Gaffoor | 140 0 0 | 17th Sept 1903 | | Malleswaram Extension | | |
| 4 11 | Syed Gouse | 125 0 0 | 14th Oct 1903 | | | | |
| 10 1 | Venkatasubbaiya | 18 0 0 | 7th April 1904 | 268 | Anandathirtha Rao | 145 0 0 | 10th Sept 1903 |
| 310 11 | Nanjamma | 80 0 0 | 19th Feb 1904 | 258 | Raghavendra Rao | 8 0 0 | 17th Sept 1903 |
| | Bommalingamma | 160 4 0 | 19th Aug 1903 | 188 | Fuckruddin | 8 0 0 | 9th Oct 1903 |
| | Rajiah Chetty | 15 0 0 | 7th April 1904 | 94 | Ramanjulu Naidu | 8 0 0 | 14th Oct 1903 |
| | Do | 10 0 0 | Do | 1—208 | Ramiah | 10 0 0 | 5th Feb 1904 |
| | Channappa | 10 0 0 | Do | 499 500 182 | C B A Narasimiengar | 8 0 0 | 30th April 1904 |
| | Chennappa | 10 0 0 | Do | 199 120 | Gulam Dastagir Saib | 20 0 0 | 11th June 1904 |
| | Gulam Mohamed Meccai | 35 0 0 | 30th April 1904 | 162—164 | P Purna Rao | 292 0 0 | 8th June 1904 |
| | Gollar Munivenkata | 20 0 0 | 7th Apr l 1904 | 195 | Do | 1.7 8 0 | |
| | Rajappa Setty | 11 0 0 | 6th June 1904 | 196—197 | Venkatasami Raju | 166 4 0 | |
| | Singachar | 9 0 0 | Do | 1—208 | Gangadhara Sastri | 25 4 2 | 21st July 1904 |
| | Bollariyappa | 16 0 0 | Do | 289 290 271 | Madhu Rao | 36 4 6 | 21st Jan 1905 |
| | Munisami Raju | 130 0 0 | Do | 7—11 | Prahlada Rao | 76 0 0 | 9th Mar 1905 |
| | Narasa Naraim | 2 8 0 | 8th Aug 1904 | 83 | Chowdappa | 18 0 0 | 4th Nov 1905 |
| | Singachari | 9 8 0 | 21st Jan 1905 | 8 | A Ramaswami | 58 8 0 | 10th Jan 1906 |
| | Ramanujiengar | 8 8 0 | 27th May 1905 | 16 18 | Raghavachar | 57 12 0 | 12th Mar 1906 |
| | Ranga Rao | 18 0 0 | 27th Nov 1905 | 116 | Bora | 13 0 0 | 27th Mar 1906 |
| | H Shamanna | 4 8 0 | 27th Feb 1906 | 517 518 | Nagappa | 50 0 0 | 18th June 1906 |
| | Subba Raju | 50 0 0 | 15th Mar 1906 | 105 | Mangachendurayya | 10 8 0 | 15th Oct 1906 |
| | Giriyappa | 2 0 0 | 16th April 1907 | 519 | Munisappa | 11 0 0 | Do |
| | Abdul Kutus Meccai | 1 8 0 | Do | 67 | Seshaya | 6 0 0 | 23rd Jan 1907 |
| | Ramanna | 28 0 0 | 16th May 1907 | 26 | Subraya Mudaliar | 8 0 0 | 2nd April 1907 |
| | Subba Rao | 12 8 0 | Do | 46 | Ramachendra Iyer | 200 0 0 | 11th Oct 1907 |
| | Basappa Setty | 5 0 0 | 18th June 1907 | 47 | Nanasami Rao | 220 0 0 | Do |
| | Mr C Subba Rao | 16 12 0 | 21st June 1907 | 260 | Nareema | 175 0 0 | 25th April 1908 |
| | Venkoji Doss | 8 12 0 | 31st Oct 1907 | 266 | Hanumantha Rao | 25 0 0 | Do |
| | A Narasaiya | 4 0 0 | 18th Dec 1907 | 267 | Do | 82 0 0 | Do |
| | Bapu Ananta Joshi | 2 1 4 | Do | 519 | Munisami | 82 0 0 | 16th Sept 1908 |
| | Venkatasubbaiya | 2 0 0 | 16th Sept 1908 | 79 86 | P N Purnaiya | 545 0 0 | 12th Dec 1908 |
| | Ramanujiengar | 8 0 0 | | 445—446 | Tyagaraj Iyer | 2 0 0 | 14th Dec 1908 |
| | Gopalaiya | 8 0 0 | 25th May 1908 | 108 | N Srikuntah | 1 0 0 | 11th Jan 1909 |
| | Ramakrishna Mission | 100 0 0 | 30th May 1908 | 108 113 | P N Purnaiya | 100 0 0 | 26th Feb 1909 |
| | | | | 89 96 | K Rangappa | 1 258 0 0 | 9th Mar 1909 |
| | | | | 426 427 | Krishnasamiengar | 60 0 0 | Do |
| | | | | 102 107 | P N Purnaiya | 3 656 0 0 | Do |

B —Statement showing cases in which receipts are found to have been issued more than a week before and even after dates of remittance of recoveries to the treasury

| Serial No | Receipt No | Site Nos & Block | Purchaser's name | Date of recovery | Amount as per receipt | Amount remitted as per R Register | Date of remittance | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | IV | | | Rs a p | Rs a p | | |
| 2 | 1 0 R 2131 | 210 11 / III A 128 | Ranjamma | 8th Feb 1904 | 82 0 0 | 112 0 0 | 19th Feb 1908 | Rs 30 was in Municipal Treasury from 12th December 1908 See sale list |
| | 2487 | I 1 & 2 | K Ramaiya | 19th Mar 1904 | 13 0 0 | 13 0 0 | 31st Mar 1904 | |
| | 2160 | III B 130-2 | Chennappa | 8th Apl 1904 | 6 0 0 | 6 0 0 | 12th Apl 1904 | |
| | 2471 | III A 92 | Abboy Naidu | 23rd May 1904 | 12 0 0 | 12 0 0 | 29th June 1904 | |
| | 2169 | III B 82 | G Munivenkata | 25th Apl 1904 | 60 0 0 | 60 0 0 | 21st May 1904 | |
| (4) | 2623 | VIII Krishnaji Narasimhalu 37-8 | K Srinivasa Rao | Sept 1904 | 80 0 0 | 9 0 0 | 13th Aug 1904 | |
| | 2642 | II 28 9 | T Venkataramaiya | 5th Jan 1905 | 14 0 0 | 14 0 0 | 6th Feb 1905 | |
| | 2667 | V 97 | Gulam Mohamed Meccai | 18th Jan 1905 | 30 0 0 | 30 0 0 | 2nd Feb 1905 | |
| | 2672 | III B 116 | M Kadarappa | 19th Jan 1905 | 27 0 0 | 27 0 0 | 27th Feb 1905 | |
| | 2676 | VIII 141 | G N Nagaraja Rao | 3rd Feb 1905 | 13 0 0 | 13 0 0 | 11th Apl 1905 | |
| (6) | 2701 | VIII 162-4 | K Ranganna | 14th Feb 1905 | 11 8 0 | 11 8 0 | 27th Feb 1905 | |
| | 2750 | III A 3 | Kallo Srinivasa Rao | 4th Apl 1905 | 50 0 0 | 50 0 0 | 8th May 1905 | |
| (7) | 2813 | IV 28-9 | Jilo Uddin Meccai | 2nd June 1905 | 15 0 0 | 15 0 0 | 24th July 1905 | |
| | 2841 | V 90-1 | Gulam Mohamed Meccai | 23rd Jan 1905 | 12 0 0 | 12 0 0 | Do | |
| | 2842 | III B 174 | Venkatasubbiah | Do | 5 0 0 | 5 0 0 | 9th Aug 1905 | Included in Rs 10—the sum of the two persons 2842 and 2867 |
| | 2868 | | Jilo Uddin Meccai | 24th July 1905 | 10 0 0 | 10 0 0 | 1st July 1905 | Receipt neither written nor delivered |
| | 2905 | III A 1156 | Narayaniangar | 19th Sept 1905 | 19 0 0 | 19 0 0 | 30th Sept 1905 | |
| (9) | 3008 | III B 75 6 | Ramaiya | 17th Jan 1906 | 71 0 0 | 71 0 0 | 31st Oct 1907 | |
| | 3046 | III B 70 3 | Venkataramaiya | 22nd Feb 1906 | 82 0 0 | 82 0 0 | 23rd July 1907 | |
| | 3072 | III B 185-79 | Subbaraju | 26th Mar 1906 | 132 0 0 | 132 0 0 | 25th Oct 1907 | |
| | | | Do | Do | Do | 0 0 0 | 15th Mar 1906 | |
| | 3085 | III A 83 4 | Seetaramanuja | 31st Mar 1906 | 0 12 0 | 0 12 0 | 5th May 1906 | |
| (10) | 3092 | III B 111 112 | Munivenkatappa | 10th Apl 1906 | 23 0 0 | 23 0 0 | 11th May 1906 | |
| | 3117 | III B 83 4 | B Rama Rao | 5th May 1906 | 17 8 0 | 17 8 0 | 16th May 1907 | |
| | 3118 | III B 14 4 57 | Munivenkatappa | 11th May 1906 | 69 0 0 | 69 0 0 | 31st Oct 1907 | Rs 70 in the credit fund receipt altered to Rs 69 without attestation but its 69 is correct as out of Rs 92 demand Rs 23 were already recovered *vide* R No 3092. |
| | 3127 | IV 61 2 | Mr M N Krishna Rao | 2nd June 1906 | 50 0 0 | 50 0 0 | 16th June 1906 | |
| | 3138 | III A 2134 | Narasimhaiya | 9th June 1906 | 33 0 0 | 33 0 0 | 31st Oct 1907 | |
| | 3167 | I 81 | Pranama Chari | 2nd July 1906 | 150 0 0 | 150 0 0 | 25th Oct 1907 | Included in Rs 156 remitted on 24th October 1907 |
| (11) | 3242 | VIII 139 10 | C Lakshman Rao | 17th Sept 1906 | 17 0 0 | 17 0 0 | 18th Apl 1907 | |
| (12) | 3371 | III B 1 16 | Changa Raju | 2nd May 1907 | 15 0 0 | 15 0 0 | 20th Apl 1907 | |
| | 3372 | III B 187 | B K Ramanna Mestri | 4th May 1907 | 76 0 0 | 12 0 0<br>57 0 0 | 24th Apl 1907<br>6th May 1907 | |
| | 3373 | III B | Chamanna Raju | 4th May 1907 | 52 0 0 | 13 0 0<br>39 0 0 | 24th Apl 1907<br>6th May 1907 | |

B —STATEMENT—*contd*

| Book No | Receipt No | Site Nos & Block | Purchaser's name | Date of recovery | Amount as per receipt | Amount remitted as per R Register | Date of remittance | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | Rs a p | Rs a p | | |
| | 3174 | 144 9 / III B | P Munisami Raju | 4th May 1907 | 556 0 0 | 100 0 0<br>40 0 0<br>416 0 0 | 20th Apl 1907<br>24th Apl 1907<br>6th May 1907 | |
| | 3176 | 141 3 / III B | Mr Vaiyapuri Chetty | 6th May 1907 | 207 0 0 | 207 0 0 | 25th Oct 1907 | |
| | 3177 | 127-31 / 1 | Mr Subba Rao | Do | 180 0 0 | 165 0 0<br>15 0 0 | 6th May 1907<br>16th May 1907 | |
| (13) | 3389 | 21[illegible]-4 / 1 | Prasannachari | 27th May 1907 | 36 0 0 | 36 0 0 | 25th Oct 1907 | |
| | 3390 | Vacant land between 78 and J / V III | Mr K Subba Rao | 1st June 1907 | 25 8 0 | 25 8 0 | 25th June 1907 | |
| | 3391 | 260-4 / II | Mr Krishnamurthi Rao | 4th June 1907 | 65 0 0 | 65 0 0 | 18th June 1907 | |
| | 3392 | 47 0 / II | B B Thirtha Rao | 13th June 1907 | 13 12 0 | 13 12 0 | 25th Oct 1907 | |
| | 3393 | 90 1 / III B | Venkatasubbaiya | Do | 36 4 0 | 36 4 0 | 23rd July 1907 | |
| | 3404 | 235-40 / II | Sundararajammani | 1st July 1907 | 180 0 0 | 180 0 0 | 25th Oct 1907 | |
| | 3429 | 191 / IV | Ramaraju | 19th Sept 1907 | 1 0 0 | 1 0 0 | 11th Oct 1907 | |
| | 3447 | Do 37 & 38 | Do do | 11th Oct 1907 | 1 0 0 | 1 0 0 | 16th Sept 1908 | |
| | 3448 | I / 218 | Gopalaiya | Do | 10 0 0 | 10 0 0 | 25th Oct 1907 | |
| | 3463 | II / 191 | N Subba Rao | 11th Nov 1907 | 1 8 0 | 1 8 0 | 30th Nov 1907 | |
| (14) | 3505 | IV / 191 | Rameraju | 22nd Jan 1908 | 1 0 0 | 1 0 0 | 16th Sept 1908 | |
| | 3521 | IV / 107 | Ramaraju | 5th Feb 1908 | 9 8 0 | 9 8 0 | 14th Feb 1908 | |
| | 3539 | B IV / 108-9 | Venkataramaiya | 24th Feb 1908 | 7 12 0 | 7 12 0 | 16th Sept 1908 | Amounts recovered under receipts Nos 3539 to 3545 amounting to Rs 179-12-0 are stated in the remittance book to have been deposited in the Municipal Treasury Date of deposit omitted 16th September 1908 is the date of remittance to the Government Treasury |
| | 3540 | B IV / 110 | Subbanna | Do | 16 0 0 | 16 0 0 | Do | |
| | 3541 | B IV / 111 2 | B Ramanna | Do | 8 0 0 | 8 0 0 | Do | |
| | 3542 | B IV / 135-6 | Sundara Sastri | Do | 20 0 0 | 20 0 0 | Do | |
| | 3543 | B IV / 131 3 | M Venkatasubbaiya | Do | 20 0 0 | 80 0 0 | Do | |
| | 3544 | B IV / Bungalow site 14 | A Venkatasubbaiya | Do | 8 0 0 | | | |
| | 3545 | 232 / II | B Srinivasaiengar | Do | 100 0 0 | 100 0 0 | Do | |
| | 3478 | 68 / III a | Sreekanta Sastri | 11th May 1908 | 2 8 0 | 2 8 0 | 21st May 1908 | |
| (15) | 3494 | Triangular land Block I / 237 | Nanjamma | 13th June 1908 | 50 0 0 | 50 0 0 | 10th Sept 1909 | *This sum together with Rs 26 recovered on 29th January 1907, as per sale list, was remitted on 10th September 1909 |
| | 3501 | II / Triangular land 237 | Mr C Venkata Rao | 23rd June 1908 | 100 0 0 | 100 0 0 | 16th Sept 1908 | |
| | 3503 | 113 4 / III | Mr M W Krishnamurti Rao | Do | 51 0 0 | 51 0 0 | Do | |
| | 3504 | 1 [illegible] / 1 [illegible] | Mr C Venkata Rao | 3rd July 1908 | 300 0 0 | 300 0 0 | Do | |
| | 3505 | | Mr M K Krishnamurti Rao | Do | 150 0 0 | 150 0 0 | Do | |
| | 3520 | | Ranga Rao | 3rd Aug 1908 | 2 0 0 | 2 0 0 | 14th Aug 1908 | |
| | [illegible] | | Pillappa | 24th Aug 1908 | 219 0 0 | 219 0 0 | 10th April 1909 | |

B—STATEMENT—*contd*

| Book No | Receipt No | Site Nos & Block | Purchaser's name | Date of recovery | Amount as per receipt | Amount remitted as per R Register | Date of remittance | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | Rs a p | Rs a p | | |
| | 3535 | 124-5 / IV | Mallappa | 24th Aug 1908 | 10 0 0 | 10 0 0 | 24th Sept 1908 | |
| | 3543 | Do | Do | 15th Sep 1908 | 10 0 0 | 10 0 0 | 10th Mar 1909 | |
| | 3560 | 71 / IIIa | Hanumappa | 18th Oct 1908 | 210 0 0 | 210 0 0 | Do | |
| | 3573 | 27 / V | Syed Mohamed Ghouse | 7th Nov 1908 | 1 0 0 | 1 0 0 | 17th Nov 1908 | |
| | 3581 | 161 2 / IV | Mr C Munivenkata Naidu | 20th do | 32 0 0 | 32 0 0 | 15th Aug 1911 | |
| | 3592 | 165-8 / IV | T Munisamappa | Do | 70 0 0 | 70 0 0 | Do | |
| 16) | 3605 | 161-4 / IV | Munisamappa | 18th Dec 1908 | 134 0 0 | 134 0 0 | 30th June 1910 | |
| | 3613 | 248 / II | D Shamanna | 20th Jan 1909 | 2 8 0 | 2 8 0 | 8th Feb 1909 | |
| | 3618 | 197 / II | Narain Rao | 15th Feb 1909 | 48 0 0 | 48 0 0 | 15th Aug 1911 | |
| | 3619 | 169-170 / IV | Munisamappa | Do | 60 0 0 | 60 0 0 | 30th June 1910 | |
| | 3626 | 200-01 | Mariyappa | 1st Mar 1909 | 49 8 0 | 49 8 0 | Do | |
| | 3627 | 202 / IV | Siddaiya | Do | 26 0 0 | 26 0 0 | Do | |
| | 3628 | 203 / IV | Kadrappa | Do | 26 0 0 | 26 0 0 | Do | |
| | 3629 | 204 / IV | Ramaiya | Do | 26 0 0 | 26 0 0 | Do | |
| | 3630 | 206-7 / IV | Mahomed Ali | 2nd Mar 1909 | 4 0 0 | 4 0 0 | Do | |
| | 3634 | 208-10 / IV | Maradappa | Do | 27 0 0 | 27 0 0 | Do | |
| | 3635 | 211-2 / IV | C Subba Rao | Do | 17 0 0 | 17 0 0 | Do | |
| | 3641 | 208-10 / IV | Maradappa | 21st Apl 1909 | 75 0 0 | 75 0 0 | Do | |
| | 3646 | 248 | Mr D Shamanna | 10th May 1909 | 5 0 0 | 5 0 0 | 18th May 1909 | |
| | 3654 | 634 / IV | Mr C Santappa | 31st do | 5 8 0 | 5 8 0 | 8th June 1909 | |
| | 3656 | 206-7 / IV | Mahomed Ali | 5th June 1909 | 4 0 0 | 4 0 0 | 30th June 1910 | |
| | 3658 | 27 / V | Syed Mahomed Ghouse | 7th do | 1 0 0 | 1 0 0 | 19th June 1909 | |
| | 3659 | 248 | Mr D Shamanna | 10th do | 2 8 0 | 2 8 0 | Do | |
| | | | MALLESWARAM | | | | | |
| (1) | 1265 | 265-18 | Venkataramaiya | 19th Dec 1903 | 1 4 0 | 1 4 0 | 6th Jan 1904 | |
| | 1266 | 8° | Ramanjulu Naidu | Do | 1 0 0 | 1 0 0 | Do | |
| | 1292 | 120-18 | Subbaiya | 8th Feb 1904 | 5 0 0 | 5 0 0 | 19th Feb 1904 | |
| | 1293 | 8 | Ramanujulu Naidu | 25th do | 2 0 0 | 2 0 0 | 7th Mar 1904 | |
| | 1591 | 8₂ | Byanna | 27th Feb 1905 | 113 0 0 | 113 0 0 | 9th Mar 1905 | |
| | 1601 | 292-3 | M A Rangachar | 28th do | 13 0 0 | 13 0 0 | Do | |
| | 1602 | 67 | Seshayya | 2nd Mar 1905 | 5 0 0 | 5 0 0 | 31st do | |
| | 1627 | | B Nagappa | 3rd Apl 1905 | 427 0 0 | 427 0 0 | 26th Apl 1905 | |
| | 1639 | 67 | Seshaiengar | 11th do | 7 0 0 | 9 0 0 | 16th Sept 1908 | |

B —STATEMENT—*concld*

| Book No | Receipt No | Site Nos & Block | Purchaser's name | Date of recovery | Amount as per receipt | | | Amount remitted as per R Register | | | Date of remittance | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Rs | a | p | Rs | a | p | | |
| | 1642 | B—14 & of 15 | H V Nanjundaiya | 18th Apl 1906 | 150 | 0 | 0 | 150 | 0 | 0 | 24th Apl 1906 | |
| | 1719 | 68 H | Bekkaji Rao | 8th Aug 1906 | 20 | 0 | 0 | 20 | 0 | 0 | 16th Sept 1906 | |
| | 1822 | 320 321—H | D Rachappa | 17th Jan 1906 | 46 | 0 | 0 | 46 | 0 | 0 | 31st Mar 1906 | |
| | 1825 | 88 | Chowdappa | 18th Jan 1906 | 49 | 0 | 0 | 49 | 0 | 0 | 9th Nov 1907 | |
| | 1856 | 502 504 | Venkatsami Naidu | 17th Feb 1906 | 51 | 8 | 0 | 51 | 8 | 0 | 16th Sept 1906 | |
| | 1857 | 506 1/H | Krishnamurthi Rao | 24th Feb 1906 | 15 | 8 | 0 | 15 | 8 | 0 | 16th May 1907 | |
| | 1868 | 60-61 | H Narayanasami | 7th Apl 1906 | 33 | 0 | 0 | 33 | 0 | 0 | 11th May 1906 | |
| (15) | 1899 | 60-61 | Narayanaswami | 21st Apl 1906 | 54 | 0 | 0 | 54 | 0 | 0 | 9th Nov 1907 | |
| | 1936 | 89-8 | Narasimha Sastri | 12th Oct 1906 | 20 | 0 | 0 | 20 | 0 | 0 | 16th Sept 1906 | |
| | 1939 | 60 61 B | Ramasami Sastri | 19th Oct 1906 | 6 | 0 | 0 | 6 | 0 | 0 | 9th Nov 1907 | |
| | 1971 | 107 108 | Margabandaya | 7th May 1907 | 25 | 0 | 0 | 25 | 0 | 0 | 16th May 1907 | |
| | 1980 | 107 108 | Margabandu Iyer | 11th June 1907 | 74 | 0 | 0 | 74 | 0 | 0 | 9th Nov 1907 | |
| | 2005 | 21 | Syed Ibrahim | 16th Dec 1907 | 24 | 0 | 0 | 24 | 0 | 0 | 8th Sept 1909 | |
| (9) | 2022 | 279 | Papaya | 16th Mar 1908 | 75 | 0 | 0 | Refunded on | | | 16th Mar 1908 | |
| | 2026 | 16-7 | Kandasami Mudaliar | 30th Mar 1908 | 2 | 0 | 0 | 2 | 0 | 0 | 8th Apl 1908 | |
| | 2033 | 280 | Naranaiya | 8th May 1908 | 240 | 0 | 0 | 65 | 0 | 0 | 9th May 1908 | |
| | 2034 | 508 | Lakkur Srinivasaya | 8th May 1908 | 42 | 0 | 0 | 42 | 0 | 0 | 25th Apl 1908 | |
| | | | | | | | | | | | 9th May 1908 | |
| | 2035 | 509 | Anoor Krishnamachar | 8th May 1908 | 40 | 0 | 0 | 40 | 0 | 0 | Do | |
| | 2036 | 103 | N Sreekuntiah | 8th May 1908 | 1 | 0 | 2 | 1 | 0 | 2 | 21st May 1908 | |
| | 2040 | 8 | Narasim Sastri | 30th May 1908 | 50 | 0 | 0 | 50 | 0 | 0 | 9th June 1908 | |
| | 2045 | 440 | Siva Rao | 17th June 1908 | 1 | 0 | 0 | 1 | 0 | 0 | 27th June 1908 | |
| | 2060 | 79-86 | P N Purnaiya | 8th Sept 1908 | 1634 | 0 | 0 | 1634 | 0 | 0 | 12th Dec 1908 | |
| | 2080 | 103 | N Sreekuntiah | 17th Oct 1908 | 1 | 0 | 2 | 1 | 0 | 2 | 30th Oct 1908 | |
| | 2087 | 66 | Laxminarayan Sastri | 14th Nov 1908 | 1 | 0 | 0 | 1 | 0 | 0 | 30th Nov 1908 | |
| | 2088 | 440 | Siva Rao | 18th Nov 1908 | 1 | 0 | 0 | 1 | 0 | 0 | Do | |
| | 2089 | 125 to 127 | Jamadar Kempanna | Do | 2 | 0 | 0 | 2 | 0 | 0 | Do | |
| | 2090 | 358 | K. Panduranga Rao | Do | 1 | 0 | 0 | 1 | 0 | 0 | Do | |
| | 2091 | 360 | K Venkata Rao | Do | 1 | 0 | 0 | 1 | 0 | 0 | Do | |
| | 2093 | 87 | Y Narasim Iyengar | Do | 1 | 0 | 0 | 1 | 0 | 0 | Do | |
| | 2094 | 37 | N Srinivasa Iyengar | Do | 1 | 0 | 0 | 1 | 0 | 0 | Do | |
| (10 | 2111 | 81 | Krishnaji Rao peon | 26th Dec 1908 | 80 | 0 | 0 | 80 | 0 | 0 | 7th Jan 1909 | |
| | 2361 | 94 | T Ramanjulu Naidu | 14th Apl 1909 | 1 | 0 | 0 | 1 | 0 | 0 | 20th Apl 1909 | |
| | 2370 | 8 9 | B Venkataubbiah | 30th Apl. 1909 | 3 | 0 | 0 | 3 | 0 | 0 | 10th May 1909 | |
| | 2380 | 8-9 | Do | 31st May 1909 | 3 | 0 | 0 | 3 | 0 | 0 | 8th June 1909 | |

C —Statement showing counterfoil of receipts issued for recoveries which are not remitted.

| No. | Name | Date | Amount | | | Remarks |
|---|---|---|---|---|---|---|
| | | | Rs | a | p | |
| 4 | *Basavanguda Extension* | | | | | |
| | K Krishnaji Narasimha | 1st Sept. 1904 | 71 | 0 | 0 | *Vide* para 18 of the Audit report. |
| | Puttappa *alias* Thummiah | 15th Sept. 1905 | 25 | 8 | 0 | |
| | Hanumantharaya Chetty | 22nd Dec. 1905 | 2 | 0 | 0 | |
| | N Subba Rao | 22nd Jan 1906 | 1 | 8 | 0 | |
| | Sungaya | 26th May 1906 | 1 | 8 | 0 | |

Statement showing such demands shown in the demand statements as are not verifiable from auction lists.

| Month of Demand o Register | Block and site numbers | Purchasers | Demand as shown |
|---|---|---|---|
| | | BASAVANGUDI EXTENSION | |
| | | | Rs. a p |
| August 1907 | A piece of land | Benne Govindappa | 40 0 0 |
| December 1906 | I 141 | R Krishnamachar General and Revenue Secretariat | 86 0 0 |
| | II 0 | S Raghavendra Rao Water Supply Department | 93 0 0 |
| August 1906 | Three pieces of land Block I | Bommalinganna | 160 4 0 |
| August 1904 | No details | | 229 4 0 |
| March 1907 | A piece of land | Mr Ramasundram Iyer | 5 2 0 |
| April and May 1907 | Do | Mr C Lakshman Rao Forest Office | 17 0 0 |
| | I-½ of 49 | Jeevaji Ramachandra Rao Revenue Survey Office | 33 0 0 |
| June 1907 | A piece of land | Mr K Subba Rao | 25 8 0 |
| September 1905 | III C 101 to 103 | Mr M C Subba Rao | 341 0 0 |
| | | | Out of Rs 377 Rs 136 is the value of sites Nos 104—107 |

D —Statement showing items of demand and collection wrongly entered are brought forward to subsequent demand register

| Block | Number | Purchaser | As they should be | | As entered | | The month in which the wrong entry began |
|---|---|---|---|---|---|---|---|
| | | | Demand | Collection | Demand | Collection | |
| | | BASAVANGUDI EXTENSION | | | | | |
| | | | Rs a p | Rs a p | Rs a p | Rs a p | |
| III (a) | 199 | N Shama Rao | 195 0 0 | | 174 0 0 | | December 1907 |
| III (a) | 198 | B Munisamappa | 94 0 0 | | 96 0 0 | | Do |
| III (a) | 199 | N Shama Rao | 195 0 0 | 176 0 0 | 176 0 0 | 176 0 0 | January 1907 |
| VIII Block | 180—183 | T Subba Rao | 120 6 0 | | 120 0 0 | | July 1903 |
| II Block | 104—108 | Sampangi Rama Setty and Hanumantharaya Chetty | 214 0 0 | 63 4 0 | | 63 14 0 | Do |
| III Block | 140 | Seshagiri Rao | 168 8 0 | | 168 0 0 | | Do |
| VIII Block | ½ of 13—14 | Venkatachar | 66 0 0 | | 60 0 0 | | August and September 1904 |
| I Block | 60 and 61 | K C Subbaraiyan | | 104 8 0 | | 108 0 0 | October and November 1904 |
| II Block | 167—69 | H P Krishnachar | | 193 0 0 | | 196 8 0 | October and November 1904 |
| III (a) Block | 140 | Seshagiri Rao | 168 8 0 | | 169 8 0 | | December 1904 |

**Statement showing items of recovery short or in excess of demand but omitted subsequent in demand statements**

| Block No | Site No | Recovered from whom | Amount recovered | | | Demand | | | Difference More | | | Difference Less | | | Month from which omitted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | | | 5 | | | 6 | | | 7 | | | 8 |
| | | *Basavangudi Extension* | Rs | a | p | Rs | a | p | Rs | a | p | Rs | a. | p | |
| VIII | 1 of 4142 | G Madava Rao | 62 | 0 | 0 | 60 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | Aug & Sept. 04 |
| | 111 112 | B M Venkatesaiya | 106 | 0 | 0 | 99 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | |
| | 122 | P Nagesa Rao | 34 | 8 | 0 | 33 | 0 | 0 | 1 | 8 | 0 | 0 | 0 | 0 | |
| II | 181 182 | S Venugopal Rao | 99 | 8 | 0 | 99 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | |
| II | 204 | Kodandapani Mudaliar | 52 | 0 | 0 | 50 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | |
| III (*a*) | 7273 | Govindasami Mudaliar | 101 | 8 | 0 | 100 | 8 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | |
| IV | 104 | C Subba Rao | 46 | 8 | 0 | 33 | 0 | 0 | 13 | 8 | 0 | 0 | 0 | 0 | |
| VII | 39 | Tulsoji | 33 | 0 | 0 | 30 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | |
| V | 63 | Rahiman Sheriff | 5 | 0 | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 35 | 0 | 0 | Oct & Nov 04 |
| III (*a*) | 140 | Seshagiri Rao | 159 | 8 | 0 | 188 | 8 | 0 | 0 | 0 | 0 | 29 | 0 | 0 | Dec 04 |
| II | 167 9 | E. P Krishnachar | 202 | 8 | 0 | 198 | 0 | 0 | 4 | 8 | 0 | 0 | 0 | 0 | Dec 04 |
| III (*a*) | 23 | Govindaraj Mudaliar | 35 | 0 | 0 | 36 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | Feb 05 |
| III (*a*) | 191 192 | Vasudevaiya | 114 | 8 | 0 | 114 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | Aug 06 |
| VIII | 180 to 184 | T Subba Rao | 121 | 9 | 6 | 120 | 6 | 0 | 1 | 3 | 6 | 0 | 0 | 0 | Oct 06 |
| II | 14 15 | Visvanatha Sastri | 76 | 4 | 0 | 75 | 12 | 0 | 0 | 8 | 0 | 0 | 0 | 0 | Do |
| II | 43 44 | Venayak Raju | 97 | 0 | 0 | 93 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | 0 | Do |
| III (*a*) | 139 | N Shama Rao | 178 | 0 | 0 | 12[illegible] | 0 | 0 | 0 | 0 | 0 | 17 | 0 | 0 | Nov 07 |
| VIII | ½ of 44 45 | Seshagiri Rao | 62 | 8 | 0 | 60 | 0 | 0 | 2 | 8 | 0 | 0 | 0 | 0 | Sept 05 |
| II | 183-185 | Rajagopal Mudaliar | 199 | 8 | 0 | 198 | 0 | 0 | 1 | 8 | 0 | 0 | 0 | 0 | Jan 06 |
| VIII | ½ of 59 | Venkataramiah | 56 | 0 | 0 | 66 | 0 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | Jan 06 |
| III (*a*) | 141 | M N Krishna Rao | 194 | 8 | 0 | 195 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | Mar 06 |
| II | 116 | Puttannaiya | 73 | 0 | 0 | 68 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | July & Aug 06 |
| III (*b*) | 5 and 6 | Chowdappa | 74 | 4 | 0 | 74 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 0 | Sept 06 |

## THE BANGALORE CITY MUNICIPALITY

**Report on the audit of the Miscellaneous Accounts and Registers for the seven years ended June 1909**

**Office Receipts.**

For lease amounts, as well as for all payments tendered at the office, receipts are issued signed by the Collector, the Vice President or President in some cases Sixteen counterfoil receipt books for the period covered by the Audit (with the exception of those for the year 1903-04) were furnished for examination

Each book contains generally between 90 and 100 pages The books are not numbered nor are the pages machine numbered There is not even a certificate on the cover page of a receipt book that it contains so many receipts A stump is left behind, of a page apparently removed between receipts 86 and 87 dated 8th and 12th November 1906

The receipt books were checked with the corresponding Cash Books and the following are the observations —

2 *Recoveries not brought on to the Cash Book either partly or wholly* — Credit of certain recoveries or portions of them made on these receipts could not be identified in the Cash Book They are detailed in Statement A, here with attached

A payment is generally first tendered with a remittance memo to the shroff who, after examining and counting the coins, enters the amount in the Kutcha Cash Book and notes the serial number of the day s entry on the Remittance Memo This memo is then passed on to the accountant who will also put his initial on it and make the necessary entry in his Cash Book Thereupon, a receipt is prepared and signed by the shroff, the accountant and the Collector It is not therefore understood how receipts could be prepared, signed by the shroff, the accountant and the Collector or in his absence, by the Vice President or President in some cases for amounts not entered in the Cash Book

In the case of earnest moneys presented with tenders, the practice stated to be prevalent was to prepare and issue receipts for all recoveries, to keep the amount thus recovered out of account till the tenders were disposed of and then to enter in the Cash Book only the amount of the tender that was accepted and to return the other amounts to unsuccessful tenderers

(The vouchers of such tenderers for return of the amounts were not produced for audit )

A reference to the Cash Book shows that not even the amounts of accepted tenders in some cases could be traced in the Cash Book

Earnest moneys accompanying tenders should at once be entered in the Cash Book as deposits The amounts of the unsuccessful tenders will, of course be returned by means of a cheque in due course With regard

to the short credit of Rs 22 (Rs 2 on R No 170, dated 25th January 1908 and Rs 20 on receipt No 92, dated 9th November 1908) traced against the market contract khist, it was explained that, according to a certain agreement between the Bangalore City Municipality and the authorities of the Sri Anjaneyaswami temple, the ground rent of Rs 2 for the portion of the land close to the temple should be collected by the Municipal Agency and paid to the temple So, instead of bringing the full amount in the Cash Book at once and showing therein the payment of Rs 2 to the temple authorities, the amount is omitted entirely from the Cash Book This is irregular Gross recoveries and payments made by the Municipality should pass through the Cash Book For the sum of Rs 22 adverted to above, as well as for the return of the Government Pro-Note to Mahomed Yakub Saib and Mastan Saib, Hyder Khan and Ahmed Sheriff (*vide* Statement A) regular acknowledgments should have been obtained

3 *Difference between the dates entered on the receipts and in the Cash Book* —As soon as a payment is tendered, the amount should be entered in the Cash book and a receipt therefor prepared for issue to the party whether he makes a demand for it or not While checking the receipt books, it was found that in numerous instances, receipts were issued long before the amounts were entered in the Cash Book and in some cases long after the entries were made The interval in the former case ranges from 2 days to 10 months and in the latter case from 7 days to 2 years, 6 months and 12 days In some instances it was noticed that receipts were not at all issued for part payment but that consolidated ones were issued at the time of final payment in settlement of demands (*vide* Statement A) There is no apparent justification for such an interval, as the accountant who enters the amount in the Cash Book is the one who prepares the receipt as well

4 *Other irregularities* —In some instances, receipts given at the time of final recovery acknowledge also the previous recoveries for which receipts were duly given at the time of recovery and which were kept in deposit, but subsequently transferred to the head of account concerned by book adjustment It will be thus seen that, in some cases, receipts are given for more than the amounts actually recovered This is irregular Each receipt should be written and issued immediately on recovery for the amount actually recovered

A copy of the accompanying statement was sent on to the President with a request to trace the entries in the cash book and a reminder issued on 14th February 1912 and yet no reply has been received

This is of course one of the primary duties of the Vice President

J S C
14 4

The procedure followed is entirely incorrect and the officers responsible for correct accounting do not seem to have been sufficiently alive to their responsibility It is easy to see how, in such a lax system of keeping a Cash Book, opportunities for misappropriation and defalcation readily exist This system should therefore cease at once, and the Vice-President should be made to scrutinize the Cash Book every evening and initial the book in token of his having made such a check so that somebody may directly be held responsible if anything went wrong

5 *License fees on arrack, foreign liquor and toddy shops* —The fees for arrack shops is Rs 15 per month with 4 annas in addition on each gallon sold in the month in excess of 60 gallons This fee is collected in pursuance of Government Order No 360-12, dated 17th April 1882. After the Municipal Regulation of 1906 came into force, the practice has been continued pending the framing of bye-laws in this respect under Section 48 (1) of the Regulation The fee on foreign liquor ranges from Rs. 12 to Rs 25 per year and on toddy shops Rs 25 a year under Section 58 of the old Municipal Regulation, III of 1888

On the application of some of these arrack shop holders and on the recommendation of the Excise Commissioner the Government have in their Order No 6523-4—Ml 327 10-4, dated 11th March 1912, abolished the levy of these fees as illegal This results in the loss of an income of about Rs 18 000 a year to the municipality

6 I am humbly of opinion that the municipality has the power to levy any fee on any person carrying on a certain trade or occupation within its limits and on this account the levy of this license was justifiable just as Loom tax, Oil mill tax are justifiable Considering that such a large sum of Rs 18,000 per annum is involved the matter requires reconsideration at the hands of Government

I agree If there was a real legal difficulty it could have been regularized

J S C
14 4

The demand of the municipality is based on a return sent, by the District Excise Office, of the number of shops licensed or auctioned by them every year together with the names and addresses of license holders As already reported to Government in Comptroller s letter No 2460—246, dated 25th October 1911, these returns were not forthcoming and as the Collector of taxes promised to search for them, Government in their Order No 3585 6—Ml 85 11 4 dated the 11th November 1911, directed " every endeavour should be made to trace these lists The Collector now reports that no returns are forthcoming in the Municipal Office and that on enquiry it was found that formerly a clerk of the Municipal Office want to the Excise Office and brought the information regarding these license holders and only in latter year after 1908-09 that the municipality receives these returns from the Excise Office

These returns from the basis of the demand in the Municipal Revenue and in the absence of these returns the demand cannot be verified

A loop hole again Information obtained unofficially by a clerk cannot be the basis of a demand register

J S C
14 4

The revenue from these licenses ranged from Rs 5,227 in 1902 03 to Rs 5,385 in 1908-09

The income derive from the excess sale of arrack averages about Rs 13,000 a year This is collected by the Bangalore Taluk and credit given to the municipality monthly Except a monthly allowance of Rs 5 (five) to the Excise mutsaddi in the Bangalore Taluk Office, no other expenditure is incurred for the collection of this revenue

7 The following irregularities were noticed during audit —

The arrears of one year was not carried forward to the next year and was thus lost sight of during subsequent years A list of such items of balances amounting to Rs. 1,293 is herewith attached

May be less through negligence or the amounts might have been collected and misappropriated

J S C
14 4

Collected but not credited
Defalcation

J S C
14 4

Shop No 25 Varadaraja Mudaliar, amount of Rs 90 shown as credit in the demand register but no date of credit given nor is the amount traceable in the Ledger and Cash Book

In some instances credit is traceable only for the tax of the record half of the year while the demand for the past half is shown as arrears.

A Candaswamy Mudaliar Rs 12 8 0 for second half only of 1903 04

Messrs Spencer and Company Rs 6, G Muniswamy and Company Rs 6 for second half only of 1904-05

A demand of Rs 540 being license fees for arrack shops for the year 1905 06 is shown as withdrawn under President's Order No 1997, dated 20th March 1906, issued on the recommendation of the Excise Commissioner in his No 2196 of the 19th March 1906

No separate remittance register is kept for the credit of these amounts, the reason for the same being that the shanbhogs who collect these amounts remit them through their own Mohatarfa Remittance Registers Rs 90 due from shop No 31 Gavipur for second half year 1907-98 not collected while the amount for the past half only was collected on 30th January 1908

8 From the above it will be clear that there was no authentic record on which the demand was based, and that no check was exercised over the collection and arrears

9 Now that the Government have abolished the license fees, no remark is called for in respect of improving the system of accounts but if it is considered expedient to reimpose the fee the following procedure should be maintained —

(1) Kists of shops should be got from the Excise Office and a proper demand register opened out and collections carefully scrutinized and arrears brought forward from year to year In all demand registers the opening entries might well be initialled by the Collector or other responsible officer in token of his check In the case of these shops there ought to be no arrears at all

(2) The four annas per gallon on sales above 60 gallons a month should be collected by the taluk authorities who get accounts of sales and a tally statement showing quantity sold and the fee recovered sent to the Municipal Office

10 *Cash Books* —The pages are not numbered Receipts are posted in the classified form of the Cash Book from the daily memos of remittances received from the Collection Department

Entries on the expenditure side are made as cheques are issued At the close of the day, the daily total is made and classified in the daily ledger from which the cash account is prepared on completion of the month and submitted to the Comptroller with the other prescribed returns It is for consideration why a pass book should not be maintained for showing these transactions so that uncashed cheques may readily be seen

11 *Ledgers* (*Receipts and Expenditure*) —Separate books are maintained for each month, one for receipts and

another one for expenditure It would be better if one book is used for the whole year, one part of it being utilized for the classification of receipts, the other for that of charges

12 *Deposit, Receipt and Repayment Registers.*—These are maintained in manuscript forms Neither the clearance register nor the statement of lapsed deposits is maintained

All deposit registers should be maintained in the prescribed forms

13 *Contingent Register* —No contingent register is maintained except the order book wherein the sanction of the Vice President is obtained for purchase of contingent articles required A contingent register prescribed in Articles 79 and 80 of the Civil Account Code, Volume I, should be maintained and payments entered as they are made

This is now kept

14 *Imprest Book* —An imprest of Rs 25 is allowed to the Collector who pays out of it, the ordinary contingent charges, as occasions arise and recoupes them by a cheque from the Vice President The date and number of the cheque by which the imprest is recouped should be noted in the Imprest Register

Noted

15 *Hackney Carriage Register* —The following are the registers maintained in connection with the Hackney Carriage license account —

(*a*) Register of 1st class coaches
(*b*) Register of 2nd class jutkas.
(*c*) Register of 3rd class single bullock carts for passengers
(*d*) Register of bullock carts and bullocks for carrying loads
(*e*) Drivers Register

Remittance register in connection with each of the above, are also maintained As in the case of other licenses no separate demand register is maintained and licenses are issued as applications are received Arrangements should be made to obtain a complete list of such vehicles and animals in the city as are liable to take out licenses and watch the recovery of the license fees There is no prosecution register maintained

Apparently the collection is not effective Whatever is voluntarily given is taken

J S C
14 4

An attempt is being made to open a demand register

In the case of hackney carriages, licenses are issued both for vehicle and animals Separate set of licenses one for vehicles and another for animals, may be issued for facilitating reference and check The registers do not bear any evidence of having been examined by any body, nor are they initialled by the Inspector who maintains them The column "date of issue of license is not filled up A separate column for the initials of the accountant should be opened

Only springless carts are numbered and the spring carts are not numbered

16 *Chattram accounts* —The following registers are maintained —

(1) List of provisions purchased during a month with their rates and value
(2) Statement showing daily receipt and issue of provisions, these are maintained in fly sheets and it would be better if they are recorded in a register

A book is now kept

(3) Register showing the details of provisions used each day with the number of persons fed
(4) Nominal roll of persons fed with their age, and occupation
(5) An Imprest Cash Book

Provisions are purchased once a month and paid for by means of a cheque from the Vice-President They are stored in a store room in charge of the Parpathegar Except in Register No 2 the other registers do not bear any evidence of check by any responsible officer

An imprest of Rs 10 is allowed to the Parpathegar Sundry charges are met from this, which is recouped nearly once a month

The pay of the Parpathegar is Rs 10 per mensem The office of Parpathegar is a responsible one, as he has to be in charge of provision valued at more than Rs 100 at a time Moreover he is also responsible for feeding a number of persons that present themselves at the chattram It is, therefore, necessary that sufficient security should be obtained from him

17 *Langarkhana accounts*—An annual grant of Rs 3,250 is allowed to the Langarkhana From this grant a weekly dole of As 8 per head and clothing are given to the blind the crippled and the like, numbering 109 As vacancies occur by deaths or desertions, new persons will be enrolled by the Vice President, a cheque is issued weekly by the Vice-President to meet this expenditure and payments are made by the Collector or other responsible official deputed by him

A register is maintained where the names of the recipients, the amount of arrears due, the dole for the month, the amount paid and the balance due are recorded As payments are made they are initialled by a responsible official of the collection office

A certificate is recorded at the foot of the list showing the amount distributed and the balance remaining in hand after distribution Undisbursed amounts are, it is learnt, not brought back into the Cash Book, but kept out of account in a sealed bag in the Municipal Treasury The contents of the sealed bag together with the amount of cheque issued for the subsequent week will be taken for the next disbursement, amount then remaining undisbursed being kept in the Municipal Treasury as above

This is highly irregular The amount of the cheque should not be charged off at once but should be treated as a temporary advance in the Cash Book and therefore as part of the Cash Balance Vouchers for the actual amount disbursed, and the unpaid balance should be returned to the head office where the actual amount disbursed should then be debited to F 5—Langarkhanas, unspent balance forming thus part of cash balance at the Head Office

18 *Firewood license account*—Those who deal in firewood are required to pay an annual license fee of Rs 5

Books are now kept

No demand register is kept A register is maintained where the names of those that take out licenses are entered with the needful details The licenses are in loose forms, and it would be better if they are maintained in counterfoil forms bound into books containing 100 leaves each

A general survey of these items show that with proper accounts and closer scrutiny the revenue under each of these items could be increased, while the expenditure in the Chattram and Langarkhana better controlled and chances of misappropriation or defalcation minimised

I should say considerably increased. All attempts to increase the income are totally absent in this municipality This may be the result of frequent help by Government and sanctions to write off large items destroying all feeling of self reliance
J S C
14-4

19 *Land acquisition account* —In connection with this account, no register was furnished except a file of mutchalikas in a confused condition, got from the parties while paying compensation The mutchalikas were arranged in the order of years, and compared with the items of payments on account of compensation appearing in the accounts from 1905-06 to 1908-09 The statement attached herewith shows the items of compensation payments for which mutchalikas are wanting

This non production of mutchalikas may mean anything excess payment unauthorized payment or defalcation
J S C
14 4

These are not traceable

(2) A memo was sent to the Vice President to furnish the Audit Staff with a Register of Municipal properties and a register of proprieties acquired, with the notes of date of demolition and disposal of materials, if any, and accounts that might have been kept of the receipt, issue and balance of materials together with their auction lists, and Remittance Register of such realizations

The maintenance of this register is very important On one occasion I detected an attempt to misappropriate a Municipal tank (not in Mysore)
J S C
14 4

(3) But as no reply was received and as these registers and records were not furnished, no further check on the account under reference was possible

Noted

T LAKSHMINARASIMHA RAO,
*Officer in charge of Audit,*

For President Municipal Council,
Bangalore City

## Statement showing items of compensation payments for which mutchalikas were not furnished

| Date | Amount | | | Date | Amount | | |
|---|---|---|---|---|---|---|---|
| 1 | 2 | | | 3 | 4 | | |
| | Rs | a | p | | Rs | a | p |
| December 1905 | 1 457 | 11 | 8 | 16th January 1906 | 15 | 0 | 0 |
| January 1906 | 585 | 12 | 7 | 21st January 1906 | 12 | 8 | 11 |
| February 1906 | 427 | 6 | 2 | 22nd January 1906 | 161 | 3 | 2 |
| March 1906 | 210 | 0 | 0 | 23rd January 1906 | 87 | 0 | 1 |
| April 1906 | 392 | 8 | 0 | 22nd January 1906 | 370 | 3 | 7 |
| May 1906 | 340 | 12 | 5 | 10th March 1906 | 219 | 14 | 2 |
| June 1906 | 1 413 | 0 | 9 | 3rd April 1906 | 470 | 10 | 2 |
| 6th July 1906 | 8 | 8 | 0 | 11th May 1906 | 1 495 | 0 | 0 |
| 29th August 1906 | 20 | 2 | 0 | 6th May 1906 | 1 000 | 0 | 0 |
| 30th August 1906 | 45 | 8 | 0 | 17th June 1906 | 2,818 | 2 | 2 |
| 31st August 1906 | 78 | 4 | 0 | Basavangudi | 472 | 13 | 2 |
| 21st September 1906 | 40 | 0 | 0 | Malleswaram | 524 | 6 | 9 |
| 13th October 1906 | 431 | 0 | 0 | Patnulpet | 1 322 | 1 | 9 |
| 19th October 1906 | 45 | 0 | 0 | 14th July 1906 | 1 809 | 6 | 0 |
| 23rd October 1906 | 23 | 5 | 4 | 24th July 1906 | 750 | 0 | 0 |
| 26th October 1906 | 130 | 13 | 0 | 7th August 1906 | 181 | 10 | 8 |
| 6th December 1906 | 205 | 11 | 2 | Do | 481 | 9 | 0 |
| 8th December 1906 | 11 | 8 | 6 | 10th August 1906 | 100 | 0 | 0 |
| 12th December 1906 | 23 | 1 | 1 | 1st September 1906 | 242 | 10 | 8 |
| 15th December 1906 | 20 | 11 | 6 | 5th September 1906 | 144 | 2 | 0 |
| 5th January 1907 | 215 | 0 | 0 | 3rd September 1906 | 35 | 0 | 0 |
| 17th January 1907 | 401 | 12 | 8 | 16th September 1906 | 378 | 4 | 0 |
| 21st March 1907 | 48 | 12 | 0 | 21st September 1906 | 20 | 0 | 0 |
| 16th March 1907 | 1 200 | 0 | 0 | 30th September 1906 | 1 600 | 0 | 0 |
| 26th March 1907 | 300 | 0 | 0 | 1st October 1906 | 54 | 5 | 4 |
| 25th April 1907 | 1 675 | 0 | 0 | 23rd October 1906 | 317 | 5 | 4 |
| 3rd April 1907 | 530 | 4 | 2 | Do | 4 547 | 12 | 7 |
| 6th April 1907 | 830 | 11 | 8 | 10th November 1906 | 2,406 | 5 | 9 |
| 21st May 1907 | 148 | 2 | 8 | 24th November 1906 | 296 | 6 | 7 |
| 14th May 1907 | 1 784 | 10 | 11 | 25th November 1906 | 158 | 0 | 9 |
| 25th June 1907 | 569 | 4 | 4 | 21st December 1906 | 42 | 3 | 5 |
| 29th June 1907 | 119 | 12 | 7 | 9th January 1909 | 2,100 | 8 | 0 |
| 8th June 1907 | 700 | 0 | 0 | 19th January 1909 | 140 | 0 | 0 |
| 21st June 1907 | 1 425 | 0 | 0 | 16th February 1909 | 87 | 8 | 0 |
| 29th June 1907 | 1 122 | 0 | 0 | 17th February 1909 | 101 | 5 | 4 |
| 4th July 1907 | 200 | 0 | 0 | 26th March 1909 | 292 | 12 | 0 |
| 2nd July 1907 | 146 | 2 | 8 | 16th April 1909 | 11 | 0 | 0 |
| 17th July 1907 | 2,816 | 13 | 4 | 14th April 1909 | 170 | 0 | 0 |
| 20th July 1907 | 6 | 4 | 0 | 24th April 1909 | 2,727 | 12 | 9 |
| 23rd July 1907 | 247 | 10 | 6 | 8th April 1909 | 1 511 | 8 | 1 |
| 16th August 1907 | 238 | 11 | 5 | 10th April 1909 | 1 684 | 7 | 0 |
| 13th September 1907 | 25 | 6 | 11 | 26th June 1909 | 1 000 | 0 | 0 |
| 17th December 1907 | 109 | 12 | 3 | 23th June 1909 | 183 | 13 | 8 |
| 9th December 1907 | 845 | 0 | 0 | 30th June 1909 | 648 | 12 | 0 |
| 27th December 1907 | 51 | 0 | 0 | | | | |
| 8th January 1908 | 25 | 13 | 10 | Total | 54 752 | 1 | 1 |

List of uncollected items of Excise Registration fees during the year 1902-03 to 1908-09

| Year | Name of licence-holder | Description of shop | Amount | | | Remarks |
|---|---|---|---|---|---|---|
| | | | Rs. | a | p | |
| 1902-03 | A Cundaswamy Mudali | Foreign liquor | 50 | 0 | 0 | Whole year |
| | Do .. | Do | 12 | 0 | 0 | Do |
| | A. Somasundra Mudali | Do | 12 | 8 | 0 | For 2nd half year |
| | Do | Beer shop | 450 | 0 | 0 | Paid only Rs. 30 for one half year for one shop against six shops for whole year |
| | Do | Arrack shop | 150 | 0 | 0 | Whole year |
| | Do | Do | 150 | 0 | 0 | Do |
| | Do | Do .. | 50 | 0 | 0 | 2nd half year |
| | Do | Do .. | 50 | 0 | 0 | Do |
| 1903-04 | A Cundaswamy Mudali | Foreign liquor | 6 | 0 | 0 | 1st half year |
| | Messrs. Shrieves & Co | Do | 12 | 0 | 0 | Full year |
| | Captain & Co. | Do .. .. | 25 | 0 | 0 | Do |
| | A Cundaswamy Mudali | Do | 12 | 8 | 0 | 1st half year |
| 1904-05 | Messrs Spencer & Co | Railway Station Buffet | 12 | 0 | 0 | Full year |
| | Messrs G Maniswamy & Co | Foreign liquor | 6 | 0 | 0 | 1st half year |
| 1905-06 | Messrs. Shrieves & Co. | Do | 50 | 0 | 0 | Full year |
| 1906-07 | Jayaram Mudali | Do | 25 | 0 | 0 | Do |
| 1907-08 | Thiruvengadaya .. | Arrack shop | 30 | 0 | 0 | 2nd half year |
| 1908-09 .. | Gamalya | Foreign liquor | 50 | 0 | 0 | Full year |
| | | Total .. | 1,293 | 0 | 0 | |

No 14

Statement showing discrepancies between the dates and amounts of collection as per counterfoils of receipts issued by the Collection Office, and the dates and amounts of credit in the Collection Office Cash Book for the years 1902-03 to 1908-09 (except 1903-04)

| Receipt No | Date as per receipt book | Date as per cash book | From whom recovered | Purpose of recovery | Amount as per counterfoil receipt book | Amount as per cash book | Difference | Receipt signed by S (Shroff) A (Accountan C (Collector) P (President) V P (Vice-President) |
|---|---|---|---|---|---|---|---|---|
| | | | | | Rs a p | Rs a p | Rs a p | |
| 147 | 28th November 1902. | 5th November 1902.<br>28th November 1902. | Tiruvenkata Mudaliar | Sale amount of an impounded horse | 155 0 0 | 39 12 0<br>116 4 0 | | Venkoba Rao (A) Mr Ramachandra Rao (C) |
| 148 | 3rd December 1902 | | K Srinivasa Rao | Value of sale in Albert Victor Road | 50 0 0 | | 50 0 0 | Parapchetty (S) V Rao (A) Mr R Rao (C) |
| 157 | 12th January 1903 | 20th December 1903 | Muddappa | Tax on shops in Mysore road | 169 3 0 | 169 3 0 | | Do Illegible do |
| 160 | 16th January 1903 | 31st December 1903 | Amni Chinnappa | Land rent on Tharamandalpet | 42 8 0 | 42 8 0 | | Do do do |
| 176 | 3rd March 1903 | | Abdul Aziz Saib | Sale of fish in Miller s tank | 11 0 0 | | 11 0 0 | V Rao (A) Mr R Rao (C) |
| 179 | 7th March 1903 | | P Singrachar | Value of vacant land in Cham rajendrapet | 90 0 0 | | 90 0 0 | Do do |
| 187 | 3rd April 1903 | 3rd April 1903 | Pongaree Arasappa | Fishing in Dharmambudi tank | 45 0 0 | 33 12 0 | 11 4 0 | Do do |
| 193 | 18th April 1903 | 18th April 1903 | B Osman Khan Saib | Sale of Municipal land in Sherkhan Saib Lane | 75 0 0 | 56 4 0 | 18 12 0 | Do do |
| 197 | 20th April 1903 | 28th February 1903<br>2nd March 1903<br>20th April 1903 | Munivenkatappa | Fishing in Jackraya and Sampangi tanks | 23 4 0 | 15 8 0 | 7 12 0 | Parapchetty (S) do Mr M G K Rao (C) Alteration from Rs 23-3-0 to Rs 23-4-0 in the register not altered |
| 198 | Do | Do<br>28th February 1903 | Hosur Munappa | Fishing in Mavalli tank | 19 0 0 | 9 8 0 | 9 8 0 | Parapchetty (S) V Rao (A) Mr M G K Rao (C) |
| 199 | 21st April 1903 | | Chowbena Subba Rao | Value of site No 8 in New Taragu pet | 200 0 0 | | 200 0 0 | Do do Mr R Rao (C) |
| 205 | 1st May 1903 | | B K Venkatavaradaiengar | House lighting and water taxes | 63 0 0 | | 63 0 0 | Do do Mr M G K Rao (C) |
| 212 | 16th May 1903 | | Chowbena Subba Rao | Value of site No 8 in new Taragu pet | 200 0 0 | | 200 0 0 | Do do do |
| 213 | 18th May 1903 | 11th May 1903 | Syed Abdul Khader | Slaughterhouse contract | 405 0 0 | 405 0 0 | | Do do do |
| 214 | Do | 20th April 1903<br>18th May 1903 | Mahomed Abdulla | Vegetables market contract | 481 0 0 | 481 0 0 | | Do do do |
| 215 | Do | 20th April 1903<br>18th May 1903 | Syed Ameer | Wodder cart-rent contract | 16 0 0 | 16 0 0 | | Do do do |
| 216 | Do | 18th May 1903 | Sivanabaley Hanumiah | Manure khist in Malleswaram Ex tension | 36 0 0 | 36 0 0 | | Do do |
| 217 | 20th May 1903 | 16th July 1902<br>3rd October 1902<br>1st May 1903 | Pattady Munuswamiappa | Collecting rent from carts in Old Timber yard | 27 4 0 | 27 4 0 | | Parapchetty (S) do Mr M R Rao (C) |
| 221 | 25th May 1903 | 22nd May 1903<br>25th May 1903 | Rangappa | Sale of grass in Dharmabundi tank | 52 14 0 | 52 14 0 | | Do do do |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 224 | 29th May 1908 | 2nd March 1908<br>27th March 1908<br>29th April 1908 | Amni Chinnappa | Rent from land at Tharamandal pet. | 68 12 0 | 68 12 0 | | Y Rao (A) Mr M R Rao (C) |
| 225 | 2nd June 1908 | | H Y Haroon Sait | House lighting and water taxes | 69 4 9 | | 69 4 9 | Parapchetty (S) do Mr M G K Rao (C) |
| 235 | 17th June 1908 | 16th June 1908<br>17th June 1908 | Sivanhalli Patel Hanumiah | Manure contract | 18 0 0 | 12 0 0 | 6 0 0 | Do do Mr M R Rao (C) Credit of Rs 649 appears in C B on 17th June 1908 Is this included in it? |
| 236 | 29th June 1908 | | Chowdri Malappa | Deposit pasture land | 50 0 0 | | 50 0 0 | Parapchetty (S) Mr M R Rao |
| 237 | Do | | Kayangadi Subbanna | cocoanut produce | 50 0 0 | | 50 0 0 | Do do |
| 238 | Do | | Sultan Mohideen Sheriff | slaughterhouse | 50 0 0 | | 50 0 0 | Do do |
| 239 | Do | | Amni Chinnappa | pasture land | 50 0 0 | | 50 0 0 | Do do |
| 240 | Do | 22nd June 1908 | Muhamed Yacoob Saib and Mastan Saib | toll gate | 1 075 0 0 | 575 0 0 | 500 0 0 | Do V Rao (A) do Rs 500 G P Note 1610 of 1893-94 |
| 241 | Do | | Rama Sastri | cocoanut produce | 50 0 0 | | 50 0 0 | Do Mr M R Rao |
| 242 | Do | | Hyder Sheriff and Abdul Khadir | grass and sugarcane | 50 0 0 | | 50 0 0 | Do do |
| 243 | Do | | Do | vegetables market | 50 0 0 | | 50 0 0 | Do do |
| 244 | Do | | Do | woddar cart stand | 50 0 0 | | 50 0 0 | Do do |
| 245 | Do | | Abdul Rahiman | sugarcane stall | 50 0 0 | | 50 0 0 | Do do |
| 246 | Do | | Syed Ameer | woddar cart stand | 50 0 0 | | 50 0 0 | Do do |
| 247 | Do | | Abdul Rahiman | | 50 0 0 | | 50 0 0 | Do do |
| 248 | Do | | Do | vegetables market | 50 0 0 | | 50 0 0 | Do do |
| 249 | Do | | Mohamed Abdula | | 50 0 0 | | 50 0 0 | Do V Rao (A) Mr M R Rao (C) |
| 250 | Do | | Shaik Davood | stone carts | 50 0 0 | | 50 0 0 | Do do |
| 251 | Do | | Do | sugarcane and grass | 50 0 0 | | 50 0 0 | Do do |
| 252 | Do | | Venkatasamappa | vegetables market | 50 0 0 | | 50 0 0 | Do do |
| 253 | Do | | Shaik Adam | | 50 0 0 | | 50 0 0 | Do do |
| 254 | Do | | Syed Hussain Saib | slaughterhouse | 50 0 0 | | 50 0 0 | Do V R (A) do |
| 255 | Do | | Papanna | vegetable market | 50 0 0 | | 50 0 0 | Do do |
| 256 | Do | | Hyder Khan | slaughterhouse | 50 0 0 | | 50 0 0 | Do do |
| 257 | Do | | Dada Saib | cocoanut produce | 50 0 0 | | 50 0 0 | Do do |
| 258 | Do | | M Ilias Sait | vegetable market | 50 0 0 | | 50 0 0 | Do do |
| 259 | Do | | Do | slaughterhouse | 50 0 0 | | 50 0 0 | Do do |

## Statement showing the discrepancies, etc —*contd*

| Receipt No | Date as per receipt book | Date as per cash book | From whom recovered | Purpose of recovery | Amount as per counterfoil receipt book | Amount as per cash book | Difference | Receipt signed by S (Shroff) A (Accou C (Collector) P (President) V P (Vice President) |
|---|---|---|---|---|---|---|---|---|
| | | | | | Rs a p | Rs a. p | Rs a. p | |
| 260 | 20th June 1903 | | Sheik Ocoman | Deposit stone carts | 50 0 0 | | 50 0 0 | Parapchetty (S ) Mr M R Rao (C ) |
| 261 | Do | | Abdul Karim | vegetable market | 50 0 0 | | 50 0 0 | Do do |
| 262 | Do | | Muhamed Abdul Razack | slaughter house | 50 0 0 | | 50 0 0 | Do do |
| 263 | Do | | Malcappa | grassy plains | 50 0 0 | | 50 0 0 | Do do |
| 264 | Do | | Amma Tumma Settappa | do | 50 0 0 | | 50 0 0 | Do do |
| 265 | Do | | Mastan Khan | slaughter house | 50 0 0 | | 50 0 0 | Do do |
| 266 | Do | | Amni Chinnappa | Tharamandalpet | 50 0 0 | | 50 0 0 | Do do |
| 268 | Do | | Ramanna | pasture land | 50 0 0 | | 50 0 0 | Do do |
| 269 | Do | | Ramalingappa | Tharamandalpet | 50 0 0 | | 50 0 0 | Do do |
| 271 | 29th June 1903 | | K Vengama Raju | Manure contract | 39 0 0 | | 39 0 0 | Do do |
| 274 | 4th July 1903 | 28th July 1903 | Narain Raju | Deposit manure contract | 45 0 0 | 45 0 0 | | V Rao (A ) do |
| 275 | 6th July 1903 | Do | Hanumappa | Do | 75 0 0 | 75 0 0 | | do do |
| 280 | 16th July 1903 | | Wodder Siddappa | Sale of pasture land | 80 0 0 | 80 0 0 | | do do |
| 282 | Do | 6th July 1903 | Dada Saib and Sabjan Saib | Contract coccanut produce | 60 0 0 | 60 0 0 | | do do |
| 284 | 22nd July 1903 | 30th June 1903<br>22nd July 1903 | Syed Abdul Razack | Slaughter house fees | 894 0 0 | 894 0 0 | | do do |
| 296 | 12th August 1903 | | Rangappa | Supplying articles Plague Camp | 200 0 0 | | 200 0 0 | Parapchetty (S )do do |
| 297 | 2nd September 1903 | 27th August 1903 | Giriamma | Piece of land in Ramia Street | 7 8 0 | 7 8 0 | | Do do do |
| 7 | 14th July 1904 | | Mustafa Sheriff | Value of sites 17 & 18 Chamara jendrapet | 2 0 0 | | 2 0 0 | Nagiah (S ) do do |
| 11 | 15th July 1904 | 15th July 1904 | Venkatappa | Pasture land Dharmambudi Tank | 11 0 0 | 8 4 0 | 2 12 0 | Do do do |
| 12 | Do | Do | T Chik Mariappa | Do do | 100 0 0 | 50 0 0 | 50 0 0 | Do do do<br>The original credit of the deposit to pointed out. |
| 25 | 30th July 1904 | 30th July 1904 | Mestri Venkataswamy Raju | Slaughterhouses manure | 131 0 0 | 125 6 5 | 5 9 7 | Nagiah (S ) V Rao (A ) Mr M R Rao (C ) |
| 27 | 1st August 1904 | Do | Abdul Jabbar | Sale of sugarcane mills | 42 0 0 | 42 0 0 | | Do do do |
| 30 | 5th August 1904 | 1st August 1904 | Venkataramanappa | Tharamandalpet land rent | 27 0 0 | 27 0 0 | | Do do do |
| 32 | 8th August 1904 | | Appajappa | Taxes due | 50 0 0 | | 50 0 0 | Do do do |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 45 | 2nd September 1904 | | L Bhahtopanth Badami | Do | 25 3 3 | | 25 3 3 | Nagiah (S) Mr M R Rao (C) |
| 50 | 8th September 1904 | 1st September 1904 | Venkatramanappa | Tharamandalpet land | 27 0 0 | 27 0 0 | | Do N Ranganiah (A) do |
| 55 | 16th September 1904 | 14th September 1904 | Rambhadriah | Municipal land in Cubbonpet | 100 0 0 | 100 0 0 | | Do do do |
| 63 | 5th September 1904 | 31st August 1904 2nd September 1904 | Mr T Paramasiva Iyer | Taxes due | 38 1 0 | 38 1 0 | | Do V Rao (A) do |
| 65 | 7th October 1904 | 3rd October 1904 | Venkataramanappa | Tharamandalpet land rent | 27 0 0 | 27 0 0 | | Do N Ranganiah (A) do |
| 94 | 12th December 1904 | | Thiruvengada Mudaliar | Sale proceeds of materials new Tharagupet | 420 0 0 | | 420 0 0 | Parapchetty (S) V Rao (A) Mr A S N (for C) |
| 136 | 14th March 1905 | 1st March 1905 | Venkataramanappa | Tharamandalpet ground rent | 27 0 0 | 27 0 0 | | Do N Iyengar (A) Mr M R Rao (C) |
| 145 | 17th April 1905 | 11th April 1905 | Sonnappa Sampangee | Sale of manure in Malleswaram | 15 0 0 | 15 0 0 | | Do V Rao (A) do |
| 12 | 8th July 1905 | 7th July 1905 | Amni Chinnappa | Tharamandalpet land khist | 25 0 0 | 25 0 0 | | Do C R (A) do |
| 11 | Do | Do | B Ramaswami Iyer | Legacy etc. license | 1 8 0 | 1 8 0 | | Do do |
| 15 | 8th July 1905 | 4th July 1905 | E Subba Rao | Vehicle and bullock license | 3 8 0 | 3 8 0 | | Do C R (A) do |
| 16 | Do | 6th do | Milkman Chinnappa | Do | 3 8 0 | 3 8 0 | | Do do do |
| 76 | 31st October 1905 | 26th October 1905 | L A Pourwal & Co | Erecting a pandal in Chikpet | 3 0 0 | 3 0 0 | | Do do Mr A S N (P) |
| 110 | 22nd December 1905 | 5th Sept 7th Oct 04 12th June 1905 | S Shama Rao | Mohatarfa taxes | 38 12 8 | 27 0 0 | 11 12 8 | Do do |
| 126 | 26th January 1906 | 24th January 1906 | Hyder Khan | Munireddypalliam toll gate khist | 121 0 8 | 121 0 8 | | Parapchetty (S) V V (A) do |
| 139 | 2nd March 1906 | 25th February 1906 | Hyder Khan Saib | Do | 121 4 8 | 121 4 8 | | Do C R (A) do |
| 145 | 13th do | 22nd Feb 7th Feb 03 13th March 1906 | K Venganna Raju | Sale of mango produce in Basavan gudi extension | 920 0 0 | 920 0 0 | | Do V V (A) do |
| 146 | 14th do | 5th March 1906 | Chik Mahasivajan | Constructing road repairs | 70 0 0 | 70 0 0 | | Do do do |
| 158 | 5th April 1906 | 17th 31st Mar 1906 | Hyder Khan | Toll gate khist | 242 1 4 | 242 1 4 | | Do do do |
| 161 | 16th do | 14th April 1906 | Syed Ameer | Wodder carts rent | 30 2 0 | 30 2 0 | | Do C R (A) do |
| 162 | Do | Do | Abdul Rahman | Rent on grass bundles | 20 2 0 | 20 2 0 | | Do do do |
| 164 | 6th June 1906 | 4th June 1906 | Rungi | Site value amount | 3 2 0 | 3 2 0 | | C R (S) do do |
| 186 | 9th do | 11th do | Lala Miyan | Occupying Municipal land | 8 0 0 | 8 0 0 | | Do do do |
| 209 | 15th do | 7th do | Tally Gows Khan | Sale of a piece of land | 9 0 0 | 9 0 0 | | G N (S) do do |
| 215 | 18th do | 16th do | Paddaraju Rangaraju | Manure contract | 50 0 0 | 45 0 0 | 5 0 0 | Do do do |
| 246 | 22nd do | 20th do | B Venkataramia | Sale of a piece of land | 14 10 8 | 14 10 8 | | P S (S) do do |
| 250 | Do | 20th do | B Narasinga Rao | Value of site in Chamrajendrapet | 1 10 0 | 1 10 0 | | Do V V (A) do |
| 274 | 5th July 1906 | 30th do | Gundappa | Manure khist | 108 6 0 | 108 6 0 | | Do C R (A) Mr M G K (C |
| 6 | 16th do | 26th 30th June 1906 | K Yengama Raju | Toll gate contract | 364 2 8 | 364 2 8 | | Do do do |

## Statement showing the discrepancies, etc —*contd*

| Receipt No | Date as per receipt book | Date as per cash book | From whom recovered | Purpose of recovery | Amount as per counterfoil receipt book | Amount as per cash book | Difference | Receipt signed by S (Shroff) A (Accountant) C (Collector) P (President) V P (Vice-President) |
|---|---|---|---|---|---|---|---|---|
| | | | | | Rs a. p | Rs a p | Rs a p | |
| 7 | 16th July 1906 | 4th July 1906 | Taxes due | Manure contract khist | 102 0 0 | 102 0 0 | | P S (S) C R (A) Mr M G K (V P) |
| 12 | 26th do | 23rd do | Hyder Sheriff | Wodder cart stand contract | 20 0 0 | 20 0 0 | | Do do do |
| 19 | 3rd August 1906 | 27th June 3rd Aug 06 | B Naranappa | Manure contract khist | 101 10 0 | 101 10 0 | | Do do do |
| 38 | 4th September 1906 | 25th Aug 4th Sept 06 | Rajab Ahmed | Toll gate contract | 615 13 4 | 615 13 4 | | Do do do |
| 44 | 6th do | 31st Aug 6th Sept 06 | Manager Boses Circus | Land rent for circus play | 15 0 0 | 15 0 0 | | Do do do |
| 47 | 12th do | 10th September 1906 | Raju Ahmed Saib | Toll gate contract | 120 0 0 | 120 0 0 | | Do do do |
| 50 | 14th do | 26th June 1906 | M Kempanna | Do | 214 0 0 | 214 0 0 | | Do V V (A) do |
| 73 | 23rd October 1906 | 22nd October 1906 | Venkatappa | Manure contract | 15 0 0 | 15 0 0 | | Do C R (A) do |
| 87 | 12th November 1906 | 8th Aug 12th Nov 06 | T Raja Ram Rao | Site value on Sheshadripuram | 245 0 0 | 245 0 0 | | Do Mr R Thumboo Chetty (for P) |
| 96 | 20th do | 28th November 1906 | Colonel Desaraj Urs | Taxes, etc due | 481 0 0 | 162 6 4 | 243 9 8 | P Chetty (S) C R (A) Rayaloo Chetty for (P) |
| 177 | 6th April 1907 | | T Govinda Rao | Site value in Sheshadripuram | 97 8 0 | | 97 8 0 | Do Mr M G K (V P) |
| 178 | Do | | D Raja Rao | Do | 32 8 0 | | 32 8 0 | Do do |
| 192 | 4th May 1907 | | Pillappa | Burial ground kandayam | 4 9 6 | | 4 9 6 | Subba (S) V R (A) do |
| 194 | 6th do | 18th May 1907 | Ulsoor Subbiah | Earnest money for dismantling fort walls | 500 0 0 | 500 0 0 | | Do do do |
| 195 | Do | Do | Hoobappa Rao | Do | 500 0 0 | 500 0 0 | | Do do do |
| 161 | 8th March 1907 | 7th 3rd 8th March 1907 | Rajab Ahmed | Toll gate contract | 400 0 0 | 400 0 0 | | Do C R. (A) do |
| 169 | 12th do | 2nd March 1907 | Panvala Fakruddin Saib | Sale of land | 16 0 0 | 16 0 0 | | Do do do |
| 170 | 23th do | 14th do | Pillappa | Fish license Sampagehalli | 15 0 0 | 15 0 0 | | Do do do |
| 201 | 21st May 1907 | 14th May 1907 | T T Leonard | Mohatarfa taxes | 40 8 0 | 40 8 0 | | Do V Rao (A) Mr M R R (C |
| 253 | 8th June 1907 | 27th do | Venkatappa | Manure khist | 15 0 0 | 15 0 0 | | Do B Kempanna (A) do |
| 11 | | | Hanumantappa and Appayappa | Taxes due | 294 4 5 | | 294 4 5 | Ramiah (S) T S (A) do |
| 24 | 22nd July 1907 | 22nd July 1907 | Saval Mummappa | Manure contract | 96 0 0 | 46 0 0 | 50 0 0 | Do do do |
| 45 | 16th August 1907 | 15th August 1907 | M G Murti Rao | Municipal house rent | 4 0 0 | 4 0 0 | | The credit of original deposit to be traced Ramiah (S) V R (A) Mr K Rao (C) |
| 123 | 2nd December 1907 | 31st November 1907 | Nanjappa | Sale of grass | 55 0 0 | 55 0 0 | | Do do do |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 150 | 11th January 1908 | 16th January 1908 | C Muniappa | Sty contract | 50 0 0 | 50 0 0 | | Ramiah (S) V R (A) Mr K Rao (C) |
| 151 | Do | | Chinnaswamy Mudaliar | Do | 50 0 0 | | 50 0 0 | Do do do |
| 152 | Do | | Pathanna | Do | 50 0 0 | | 50 0 0 | Do do do |
| 153 | Do | | Veerachikkappa | Do | 50 0 0 | | 50 0 0 | Do do do |
| 154 | Do | | Mary Huchanna | Do | 50 0 0 | | 50 0 0 | Do do do |
| 155 | Do | | Huchappa | Do | 50 0 0 | | 50 0 0 | Do do do |
| 156 | Do | | Birappa | Do | 50 0 0 | | 50 0 0 | Do do do |
| 157 | Do | | Subbrayappa | Do | 50 0 0 | | 50 0 0 | Do do do |
| 167 | 11th January 1908 | 10th January 1908 | T Govind Rao | Site value in Sheshadripuram | 8 2 0 | 8 2 0 | | Do do do |
| 170 | 25th do | 25th do | K Papanna | Market contract Rs 2 to Anjaneyaswamy contract | 360 0 0 | 358 0 0 | 2 0 0 | Do do do Receipt from temple authorities required |
| 180 | 22nd February 1908 | 14th February 1908 | T Govinda Rao | Site value in Sheshadripuram | 8 2 0 | 8 2 0 | | Ramiah (S) V R. (A) Mr K Rao (C) |
| 191 | 24th do | 16th March 1908 | Mrs S Campbell | Annual vehicle license | 40 0 0 | 23 0 0 | 17 0 0 | Do do |
| 51 | 28th August 1907 | | Pallappa | Plague Camp ground rent | 1 8 6 | | 1 8 6 | Do do do |
| 79 | 12th October 1907 | 10th May 1906 | Venkatappa | Sale of land | 65 0 0 | 65 0 0 | | Do do do |
| 95 | 8th November 1907 | 8th November 1907 | Venkateswami Raju | Manure contract | 123 0 0 | 73 0 0 | 50 0 0 | Do do do The credit of original deposit t[illegible] |
| 98 | 11th do | 11th do | K Papanna | Market khist | 360 0 0 | 310 0 0 | 50 0 0 | Ramiah (S) V R (A) Mr K Rao (C) The credit of original deposit to be traced |
| 109 | 15th do | 18th do | P Muniswami Raju | Manure contract | 50 0 0 | 50 0 0 | | Ramiah (S) V R (A) Mr K Rao |
| 113 | 23th do | 16th do | Govinda Rao | Sale of sites in Sheshadripuram | 8 2 0 | 8 2 0 | | Do do do |
| 214 | 27th March 1908 | 6th April 1908 | Ulsoor Subbiah | Deposit for dismantling fort walls | 690 0 0 | 690 0 0 | | Do S R (A) do |
| 216 | 30th do | | T Govinda Rao | Site value in Sheshadripuram | 8 2 0 | | 8 2 0 | Do do do |
| 308 | 25th May 1908 | 22nd May 1908 | Do | Do | 8 2 0 | 8 2 0 | | Do V R (A) do |
| 317 | 12th June 1908 | 12th June 1908 | Muniswami Raju | Manure khist | 51 0 0 | 51 0 0 | | Do do do |
| 322 | 20th do | 20th do | Hyder Khan and Ahmed Sheriff | Toll gate contract | 3 875 0 0 | 2,725 0 0 | 1 150 0 0 | Do do do The credit of original deposit Rs 150 to be traced Acknowledgment for Pro notes Rs 1 000 to be shown |
| 7 | 3rd July 1908 | | Do | Do | 450 12 4 | | 450 12 4 | Ramiah (S) V R. (A) Mr M G K (C) |
| 22 | 9th November 1908 | 12th November 1908 | J P Vasudeviah | Site value in Sheshadripuram | 8 0 0 | 8 0 0 | | N S (A) Mr N S (V P) |
| 163 | 15th April 1909 | 15th April 1909 | Shaik Davood and Hyder Sheriff | Market khist contract Rs 20 to Anjaneyaswami temple | 336 0 0 | 336 0 0 | 20 0 0 | Ramiah (S) V R (A) Mr M G K (C) |
| 165 | 15th do | | Ulsoor Seetappa | Earnest money for building huts | 250 0 0 | | 250 0 0 | Do do do |
| 166 | 15th do | | Ulsoor B Nanjundappa | Do | 250 0 0 | | 250 0 0 | Do do do |
| 167 | 15th do | | M Ramiah | Do | 250 0 0 | | 250 0 0 | Do do do |

## Statement showing the discrepancies, etc —*contd*

| Receipt No | Date as per receipt book | Date as per cash book | From whom recovered | Purpose of recovery | Amount as per counterfoil receipt book | Amount as per cash book | Difference | Receipt signed by S (Shroff) A (Accountant) C (Collector) P (President) V P (Vice President) |
|---|---|---|---|---|---|---|---|---|
| | | | | | Rs a p | Rs a p | Rs a p | |
| 168 | 15th April 1909 | | Ulsoor Subbiah | Earnest money for building huts | 250 0 0 | | 250 0 0 | Ramiah (S) V R. (A) Mr M G K (C) |
| 169 | 15th do | | Ulsoor Munivenkatappa | Do | 250 0 0 | | 250 0 0 | Do do do |
| 178 | 20th May 1909 | 26th April 1909 | J P Vasudeviah | Site value in Sheshadripuram | 8 0 0 | 8 0 0 | | Do N S Rao (A) do |
| 180 | 25th May 1909 | 16th June 1909 | Narayan Raju | Manure contract | 50 0 0 | 50 0 0 | | Do V R (A) Mr N S Rao (V P) |
| 181 | Do | | Yengama Raju | Do | 50 0 0 | 50 0 0 | | Do do do |
| 182 | Do | 15th June 1909 | C Naraneswami | Tender for toll gate fee | 100 0 0 | 100 0 0 | | Do do do |
| 183 | Do | | Saraku Nathappa | Tender for manure | 50 0 0 | | 50 0 0 | Do do do |
| 184 | Do | | Puthiannah | Do | 50 0 0 | | 50 0 0 | Do do do |
| 185 | Do | 16th June 1909 | Kenga Boranah | Do | 50 0 0 | 50 0 0 | | Do do do |
| 186 | Do | | Jaffar Khan and Shaik Hyder | Tender for toll gate fee | 100 0 0 | | 100 0 0 | Do do do |
| 187 | 25th May 1909 | | Jaffer Khan and Shaik Hyder | Tender for slaughter house fee | 50 0 0 | | 50 0 0 | Do do do |
| 188 | Do | 16th June 1909 | Abdul Aziz | collecting tolls | 50 0 0 | 50 0 0 | | Do do do |
| 189 | Do | Do | Syed Abdul Khader | vegetables market | 50 0 0 | 50 0 0 | | Do do do |
| 190 | Do | Do | Do | slaughter house | 50 0 0 | 50 0 0 | | Do do do |
| 191 | Do | Do | Hyder Khan | Tharamandalpet land | 50 0 0 | 50 0 0 | | Do do do |
| 192 | Do | | B H Ranganna | tolls | 50 0 0 | | 50 0 0 | Do do do |
| 193 | Do | | Do | tolls | 50 0 0 | | 50 0 0 | Do do do |
| 194 | Do | 16th June 1909 | Venkatappa | cocoanut produce | 50 0 0 | 50 0 0 | | Do do do |
| 195 | Do | | Saval Munisappa | manure | 50 0 0 | | 50 0 0 | Do do do |
| 196 | Do | 16th June 1909 | Naraneswamy | grazing land | 50 0 0 | 50 0 0 | | Do do do |
| 197 | Do | | Venkateswamy | manure | 50 0 0 | | 50 0 0 | Do do do |
| 198 | Do | 16th June 1909 | Shaik Davood and Hyder Sheriff | vegetables market | 50 0 0 | 50 0 0 | | Do do do |
| 199 | Do | Do | Milkman Chinnappa | grazing land | 50 0 0 | 50 0 0 | | Do do do |
| 200 | Do | | B Munuswamiappa | manure | 50 0 0 | | 50 0 0 | Do do do |
| 201 | Do | | Gopalachar | grazing land | 50 0 0 | | 50 0 0 | Do do do |
| 202 | Do | | Venkataramanappa | ,, manure | 50 0 0 | | 50 0 0 | Do do do |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 203 | Do | | Abdul Gaffoor | " Tharamandalpet land | 50 0 0 | | 50 0 0 | Ramiah (S) V R (A), Mr N S Rao (V P) | | |
| 204 | Do | | Patel Pennaiah | manure | 50 0 0 | .. | 50 0 0 | Do | do | do |
| 205 | Do | 18th June 1909 | Chik Badappa | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 206 | Do | Do | Kembirappa | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 207 | Do | Do | Huchappa | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 208 | Do | | K Papanna | vegetables market | 50 0 0 | | 50 0 0 | Do | do | do |
| 209 | Do | | Muniswamappa | manure | 50 0 0 | | 50 0 0 | Do | do | do |
| 210 | Do | | Venkatappa | grazing land | 50 0 0 | | 50 0 0 | Do | do | do |
| 211 | Do | | Muniappa | do | 50 0 0 | | 50 0 0 | Do | do | do |
| 212 | Do | 18th June 1909 | Dodda Annappa | manure | 50 0 0 | 50 0 0 | | Do | do | do |
| 213 | Do | Do | Contractor Subbia | do | 50 0 0 | 50 0 0 | .. .. | Do | do | do |
| 214 | Do | Do | Shamanna | do | 50 0 0 | 50 0 0 | ... | Do | do | do |
| 216 | Do | | C Muniappa | lighting | 100 0 0 | ... | 100 0 0 | Do | do | do |
| 217 | Do | | Chengama Raju | manure | 50 0 0 | .. .. | 50 0 0 | Do | do | do |
| 218 | Do | 18th June 1909 | Thimmiah | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 219 | Do | Do | Pattadi Munisamappa | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 220 | 25th May 1909 | | Lakshmiah | Tender for cocoanut | 50 0 0 | | 50 0 0 | Do | do | do |
| 221 | Do | 18th June 1909 | S Puttanna | toll gate | 100 0 0 | 100 0 0 | | Do | do | do |
| 222 | Do | Do | S Puttanna | manure | 50 0 0 | 50 0 0 | | Do | do | do |
| 223 | Do | Do | Narasama Raju | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 224 | Do | | Govindappa | lighting | 50 0 0 | | 50 0 0 | Do | do | do |
| 225 | Do | 18th June 1909 | Peddaraju | manure | 50 0 0 | 50 0 0 | | Do | do | do |
| 226 | Do | Do | Kanuraju | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 227 | Do | | Ammi Chinnappa | market | 50 0 0 | | 50 0 0 | Do | do | do |
| 228 | Do | 18th June 1909 | Ammi Chinnappa | Tharamandalpet | 50 0 0 | 50 0 0 | | Do | do | do |
| 229 | Do | Do | B Subbarayappa | manure | 50 0 0 | 50 0 0 | | Do | do | do |
| 230 | Do | Do | Sanjeevappa | do | 50 0 0 | 50 0 0 | | Do | do | do |
| 234 | 9th June 1909 | | G Hume Wright | Annual vehicle license | 18 0 0 | | 18 0 0 | Do | do | do |
| 236 | 18th June 1909 | 10th June 1909 | C Narainsawmy Mudaliar | Toll gate | 3 486 5 4 | 3 486 5 4 | | Do | do | Mr M G K (C) |
| | | | | Total | 27 924 15 1 | 18,962 1 5 | 8,962 13 8 | | | |



GPB—100—6-9-13